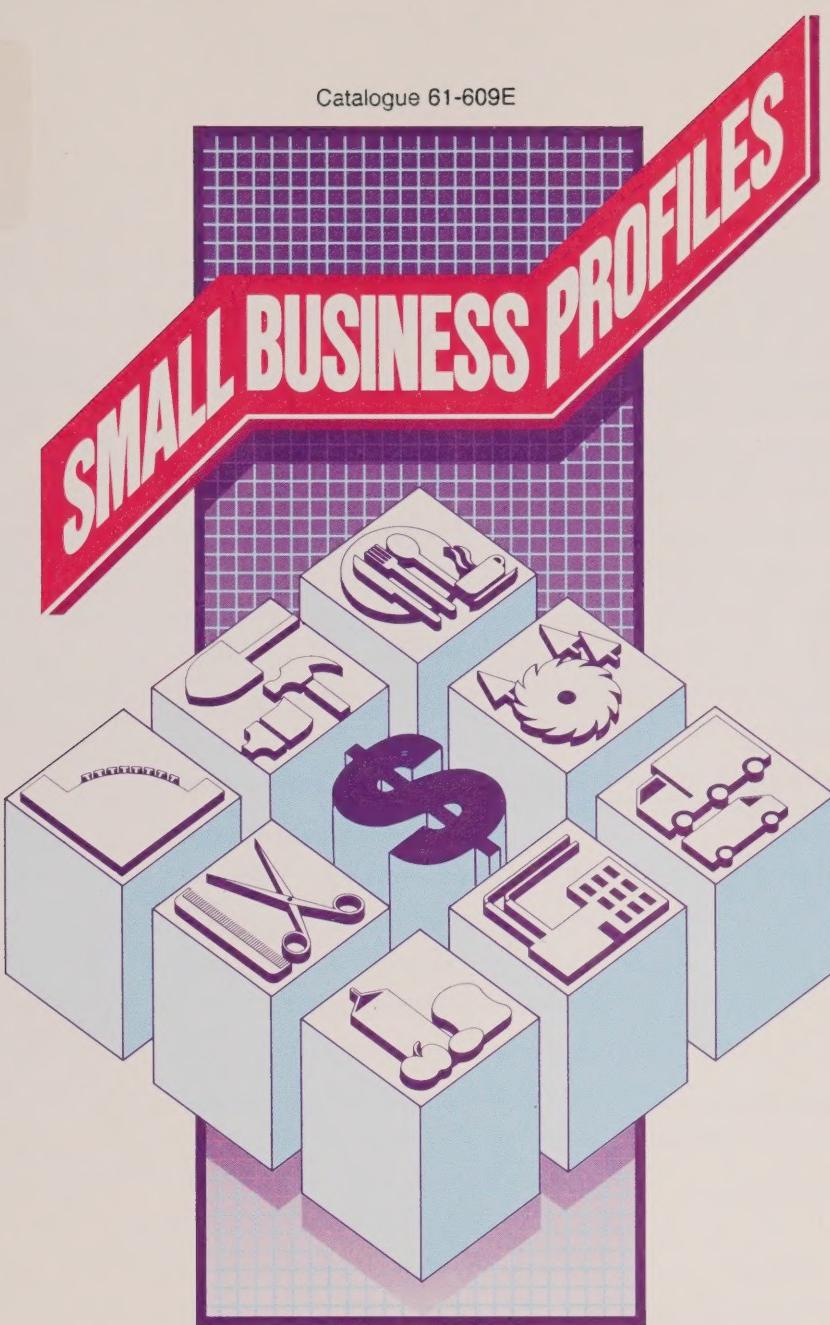


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SASKATCHEWAN

1985



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Small Business Profiles

SASKATCHEWAN

1985

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Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.



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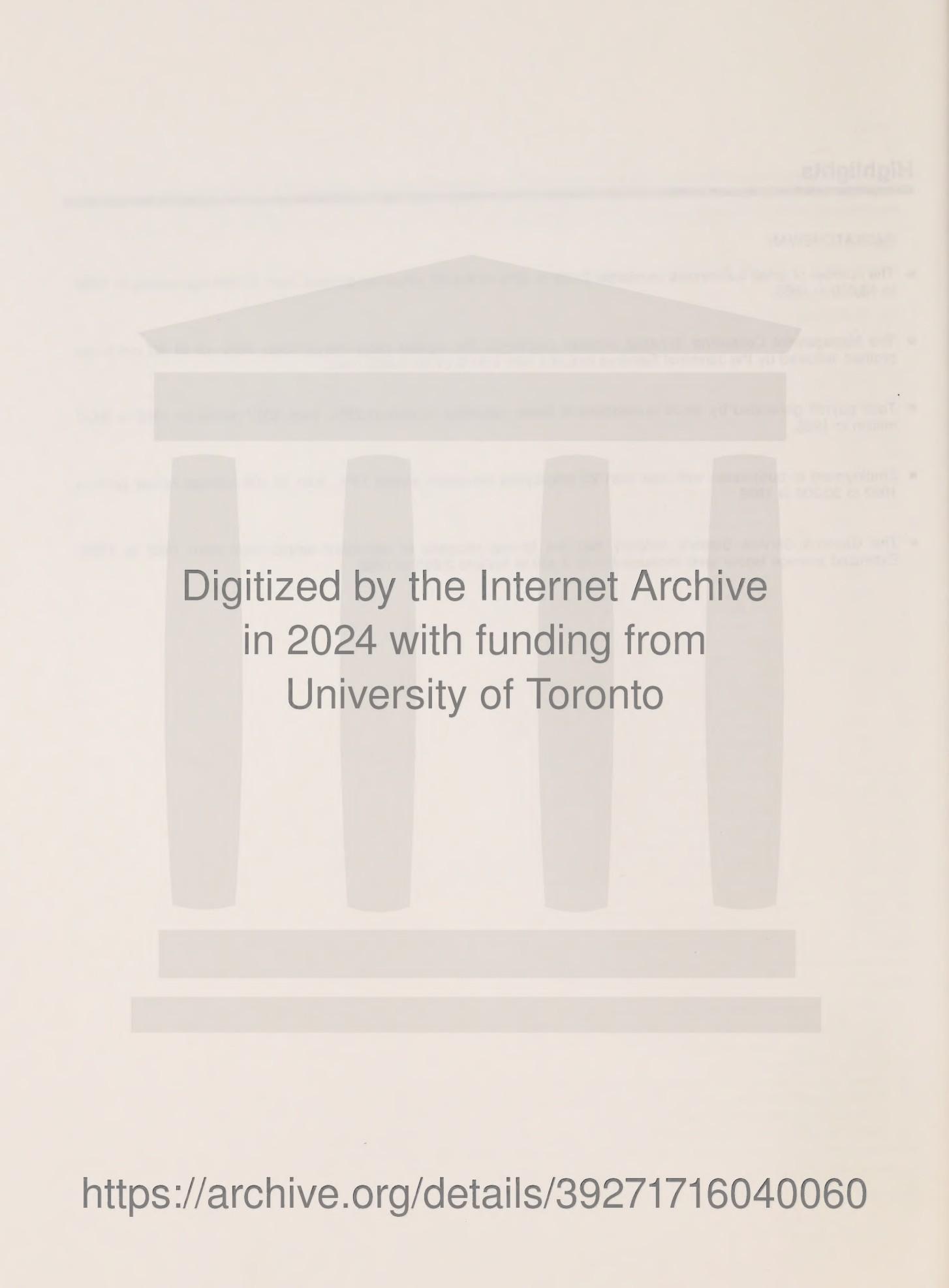
Appendix A

Selected Publications Relating to Small Business

Highlights

SASKATCHEWAN

- The number of small businesses increased 3,100 or 30% in the 33 industries profiled, from 10,500 businesses in 1982 to 13,600 in 1985.
- The Management Consulting Services Industry registered the highest profit margin ratio, 49%, of all 33 industries profiled, followed by the Janitorial Services Industry with a 41% profit margin ratio.
- Total payroll generated by small businesses in these industries increased 25%, from \$337 million in 1982 to \$420 million in 1985.
- Employment in businesses with less than 20 employees increased almost 11%, from 27,300 average labour units in 1982 to 30,200 in 1985.
- The Gasoline Service Stations Industry had the largest increase in estimated employment from 1982 to 1985. Estimated average labour units increased from 2,400 in 1982 to 2,600 in 1985.



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Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}} \quad \text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%							
Number of businesses (estimated)	406	101		101		102		102							
Businesses in sample	26														
Low sales value (\$000's)	(1)			(1)		47		105							
High sales value (\$000's)	(1)			47		105		269							
<hr/>															
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)								
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%					
	Percent of sales						Percent of sales								
Cost of Sales	43.0	30.6	38.2	40.6	53.5	92.7	46.4	30.6	54.7	40.6	53.9				
Occupancy Expenses	5.7	5.1	4.0	8.3	5.8	100.0	5.7	5.1	4.0	8.3	5.8				
Mortgage Interest	-	...	...	...	...	0.2	10.1	-	-	-	-
Depreciation	1.6	2.2	2.7	0.4	1.2	75.3	2.1	2.2	4.4	2.3	1.2				
Repairs & Maintenance	0.2	...	...	...	...	7.6	2.0	-	-	-	-
Heat, Light & Telephone	0.9	1.8	0.4	0.8	0.7	83.1	1.1	1.8	1.4	0.8	0.7				
Business & Property Tax	2.6	0.8	0.2	6.4	3.3	90.6	2.9	0.8	0.3	6.5	3.3				
Insurance	0.3	0.2	0.8	0.7	0.1	65.2	0.5	0.4	0.7	0.7	0.3				
Rent	-	...	...	...	...	29.6	0.2	-	-	-	-
Personnel Expenses	14.3	15.7	13.3	3.7	19.0	89.5	16.0	15.7	15.5	6.3	19.0				
Financial Expenses	3.3	2.5	2.3	8.9	1.9	85.3	3.9	2.5	2.3	8.9	3.0				
Bank Interest & Charges	1.9	1.9	1.6	3.1	1.5	74.2	2.5	3.9	1.6	3.1	2.4				
Professional Fees	1.5	0.6	0.8	5.8	0.4	75.7	1.9	0.6	0.8	9.9	0.6				
Other Expenses	24.3	22.7	31.2	28.4	19.3	100.0	24.3	22.7	31.2	28.4	19.3				
Profit (loss)	9.3	23.4	11.1	10.2	0.6	100.0	9.3	23.4	11.1	10.2	0.6				
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	406	101	101	102	102
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	47	105	269
High sales value (\$000's)	(1)	47	105	269	(1)
		Average (\$000's)			
Assets					
Cash	4	-	-	1	8
Accounts and Notes Receivable	18	-	-	-	47
Inventory	13	-	-	2	32
Other Current Assets	4	-	-	-	9
Total Current Assets	38	-	1	4	96
Fixed Assets	31	-	13	47	50
Less: Accum. Dep. on Fixed Assets	8	-	6	1	18
Other Assets	3	-	-	-	8
Total Assets	64	-	8	50	136
Liabilities and Equity					
Current Loans	13	-	1	27	21
Other Current Liabilities	31	-	10	1	72
Total Current Liabilities	44	-	10	27	93
Mortgages Payable	6	-	-	24	5
Long Term Debt	1	-	3	2	1
Other Liabilities	13	-	1	-	34
Total Liabilities	65	-	14	54	133
Total Equity	-1	-	-6	-3	3

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	406	101	101	102	102
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	47	105	269
High sales value (\$000's)	(1)	47	105	269	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	2.3	-	-	11.3	1.1
Leverage Ratios					
Debt Equity ratio (times)	1.7	-	-1.5	-7.9	5.8
Interest Coverage ratio (times)	52.9	3.3	156.8	8.9	5.1
Debt ratio (times)	1.4	-	2.1	1.0	1.0

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	85	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	-9	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	20	--	--	--	--
Advances From Owners and Affiliates	11	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	4	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	27	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	30	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	44	--	--	--	--
Repayment of Adv. From Owners and Affil.	22	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	101	--	--	--	--
Increase (Decrease) in Net Working Capital	-74	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	903	75,014	3,243	190	112
less than 20	862	29,489	1,273	182	108
20 - 99	24	12,555	532	5	3
100 - 499	11	15,309	658	3	1
500 and over	6	17,661	780	-	-
1985					
Total	895	56,863	2,693	160	..
less than 20	864	31,680	1,499	158	
20 - 99	22	12,583	594	1	
100 - 499	9	12,600	600	1	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	432	107	108	109	108
Total Sales \$	88,964	3,333	8,360	16,708	60,563
Total Expense \$	88,536	4,375	7,971	16,568	59,622
Net Profit (loss) \$	428	-1,042	389	140	941
Businesses reporting a profit (No.)	261	54	82	67	58
Total Sales \$	51,524	1,646	6,437	10,392	33,049
Total Expense \$	47,296	1,402	5,743	9,534	30,617
Net Profit \$	4,228	244	694	858	2,432
Businesses reporting loss (No.)	171	53	26	42	50
Total Sales \$	37,440	1,687	1,923	6,316	27,514
Total Expense \$	41,240	2,973	2,228	7,034	29,005
Net Loss \$	-3,800	-1,286	-305	-718	-1,491
1983					
All Businesses (No.)	464	114	117	116	117
Total Sales \$	104,344	3,497	9,671	20,899	70,277
Total Expense \$	102,388	3,533	9,515	20,397	68,943
Net Profit (loss) \$	1,956	-36	156	502	1,334
Businesses reporting a profit (No.)	294	69	74	74	77
Total Sales \$	69,345	2,174	6,100	13,086	47,985
Total Expense \$	63,289	1,683	5,281	11,951	44,374
Net Profit \$	6,056	491	819	1,135	3,611
Businesses reporting a loss (No.)	170	45	43	42	40
Total Sales \$	34,999	1,323	3,571	7,813	22,292
Total Expense \$	39,099	1,850	4,234	8,446	24,569
Net Loss \$	-4,100	-527	-663	-633	-2,277
1984					
All Businesses (No.)	684	155	160	164	205
Total Sales \$	146,486	5,152	13,168	22,361	105,805
Total Expense \$	144,182	5,151	15,652	21,394	101,985
Net Profit (loss) \$	2,304	1	-2,484	967	3,820
Businesses reporting a profit (No.)	506	96	96	150	164
Total Sales \$	115,295	2,655	8,654	20,187	83,799
Total Expense \$	108,302	2,105	8,134	18,799	79,264
Net Profit \$	6,993	550	520	1,388	4,535
Businesses reporting a loss (No.)	178	59	64	14	41
Total Sales \$	31,191	2,497	4,514	2,174	22,006
Total Expense \$	35,880	3,046	7,518	2,595	22,721
Net Loss \$	-4,689	-549	-3,004	-421	-715
1985					
All Businesses (No.)	494	114	131	119	130
Total Sales \$	99,735	2,229	6,730	20,020	70,756
Total Expense \$	96,946	1,766	6,229	19,289	69,662
Net Profit (loss) \$	2,789	463	501	731	1,094
Businesses reporting a profit (No.)	382	105	92	86	99
Total Sales \$	77,926	2,020	4,974	14,378	56,554
Total Expense \$	73,560	1,499	4,179	13,170	54,712
Net Profit \$	4,366	521	795	1,208	1,842
Businesses reporting a loss (No.)	112	9	39	33	31
Total Sales \$	21,809	209	1,756	5,642	14,202
Total Expense \$	23,386	267	2,050	6,119	14,950
Net Loss \$	-1,577	-58	-294	-477	-748

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	117	--	--	--	--	--	--	--
Businesses in sample	10							
Low sales value (\$000's)	(1)	--	--	--	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--	--	--	--
<hr/>								
Selected expense item	Industry Average(2)					Reporting businesses only (3)		
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%
	Percent of sales					Percent of sales		
Cost of Sales	30.4	--	--	--	--	71.2	42.6	--
Occupancy Expenses	6.3	--	--	--	--	100.0	6.3	--
Mortgage Interest	0.5	--	--	--	--	4.9	9.2	--
Depreciation	1.9	--	--	--	--	82.7	2.3	--
Repairs & Maintenance	0.3	--	--	--	--	40.9	0.7	--
Heat, Light & Telephone	0.8	--	--	--	--	71.2	1.1	--
Business & Property Tax	0.8	--	--	--	--	100.0	0.8	--
Insurance	1.6	--	--	--	--	65.2	2.5	--
Rent	0.5	--	--	--	--	16.4	2.8	--
Personnel Expenses	19.0	--	--	--	--	100.0	19.0	--
Financial Expenses	2.7	--	--	--	--	86.5	3.1	--
Bank Interest & Charges	1.4	--	--	--	--	69.2	2.1	--
Professional Fees	1.3	--	--	--	--	86.5	1.5	--
Other Expenses	23.6	--	--	--	--	100.0	23.6	--
Profit (loss)	18.0	--	--	--	--	100.0	18.0	--
Total	100.0	--	--	--	--	100.0	---	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work, except interior marble work, such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	117	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	26	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	5	--	--	--	--
Total Current Assets	32	--	--	--	--
Fixed Assets	2	--	--	--	--
Less: Accum. Dep. on Fixed Assets	-	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	34	--	--	--	--
Liabilities and Equity					
Current Loans	8	--	--	--	--
Other Current Liabilities	18	--	--	--	--
Total Current Liabilities	26	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	-	--	--	--	--
Total Liabilities	26	--	--	--	--
Total Equity	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	117	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	1.5	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	3.0	--	--	--	--
Interest Coverage ratio (times)	28.5	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	73	5,700	233	11	10
less than 20	69	3,499	143	11	9
20 - 99	4	2,201	90	-	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	86	6,864	331	5	-
less than 20	79	3,913	189	4	-
20 - 99	7	2,951	142	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	75	8	28	20	19
Total Sales \$	6,874	110	662	1,145	4,957
Total Expense \$	6,033	135	437	928	4,533
Net Profit (loss) \$	841	-25	225	217	424
Businesses reporting a profit (No.)	57	1	27	19	10
Total Sales \$	5,023	15	628	1,063	3,317
Total Expense \$	4,061	15	391	845	2,810
Net Profit \$	962	-	237	218	507
Businesses reporting loss (No.)	18	7	1	1	9
Total Sales \$	1,851	95	34	82	1,640
Total Expense \$	1,972	120	46	83	1,723
Net Loss \$	-121	-25	-12	-1	-83
1983					
All Businesses (No.)	89	1	42	23	23
Total Sales \$	10,819	11	773	1,455	8,580
Total Expense \$	9,503	5	546	1,142	7,810
Net Profit (loss) \$	1,316	6	227	313	770
Businesses reporting a profit (No.)	80	1	40	21	18
Total Sales \$	8,836	11	729	1,331	6,765
Total Expense \$	7,456	5	500	1,002	5,949
Net Profit \$	1,380	6	229	329	816
Businesses reporting a loss (No.)	9	-	2	2	5
Total Sales \$	1,983	-	44	124	1,815
Total Expense \$	2,047	-	46	140	1,861
Net Loss \$	-64	-	-2	-16	-46
1984					
All Businesses (No.)	106	9	43	26	28
Total Sales \$	9,320	122	1,325	2,125	5,748
Total Expense \$	8,467	120	909	1,916	5,522
Net Profit (loss) \$	853	2	416	209	226
Businesses reporting a profit (No.)	84	2	43	18	21
Total Sales \$	7,768	30	1,325	1,677	4,736
Total Expense \$	6,809	27	909	1,440	4,433
Net Profit \$	959	3	416	237	303
Businesses reporting a loss (No.)	22	7	-	8	7
Total Sales \$	1,552	92	-	448	1,012
Total Expense \$	1,658	93	-	476	1,089
Net Loss \$	-106	-1	-	-28	-77
1985					
All Businesses (No.)	138	33	28	35	42
Total Sales \$	18,488	585	1,468	3,274	13,161
Total Expense \$	16,974	487	1,087	2,973	12,427
Net Profit (loss) \$	1,514	98	381	301	734
Businesses reporting a profit (No.)	121	30	28	29	34
Total Sales \$	13,035	509	1,468	2,742	8,316
Total Expense \$	11,363	405	1,087	2,418	7,453
Net Profit \$	1,672	104	381	324	863
Businesses reporting a loss (No.)	17	3	-	6	8
Total Sales \$	5,453	76	-	532	4,845
Total Expense \$	5,611	82	-	555	4,974
Net Loss \$	-158	-6	-	-23	-129

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	506	126		126		127		127				
Businesses in sample	37											
Low sales value (\$000's)	(1)			(1)		26		67				
High sales value (\$000's)	(1)			26		67		115 (1)				
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales					Percent of sales						
Cost of Sales	42.8	55.1	53.3	...	42.6	83.1	51.5	55.1	53.3	63.3	42.6	
Occupancy Expenses	19.1	24.0	28.0	18.9	5.7	100.0	19.1	24.0	28.0	18.9	5.7	
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	8.7	0.7	22.3	9.5	2.2	76.4	11.4	5.7	24.5	9.5	2.2	
Repairs & Maintenance	1.3	-	0.1	4.5	0.5	40.1	3.3	-	0.3	5.6	1.5	
Heat, Light & Telephone	3.6	8.1	2.5	2.5	1.4	88.7	4.0	9.2	3.4	2.7	1.4	
Business & Property Tax	1.5	3.0	1.6	0.9	0.5	90.7	1.6	3.0	2.0	0.9	0.6	
Insurance	0.6	0.1	1.0	0.8	0.5	58.9	1.0	0.9	1.7	0.9	0.7	
Rent	3.4	12.1	0.6	0.8	0.6	60.8	5.6	13.7	2.4	1.1	1.0	
Personnel Expenses	22.8	12.7	6.8	...	20.0	86.0	26.5	16.6	9.1	...	20.0	
Financial Expenses	6.4	17.3	1.7	4.4	2.9	95.8	6.7	17.3	2.0	4.4	2.9	
Bank Interest & Charges	4.2	10.6	1.0	3.3	2.3	88.7	4.7	11.9	1.4	3.6	2.3	
Professional Fees	2.2	6.7	0.6	1.1	0.6	91.0	2.4	6.9	1.0	1.1	0.6	
Other Expenses	18.7	37.4	13.5	13.5	11.4	100.0	18.7	37.4	13.5	13.5	11.4	
Profit (loss)	-9.8	-46.6	-3.3	-9.0	17.4	100.0	-9.8	-46.6	-3.3	-9.0	17.4	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating such as installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware).

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	506	126	126	127	127
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	26	67	115
High sales value (\$000's)	(1)	26	67	115	(1)
			Average (\$000's)		
Assets					
Cash	4	-	1	2	11
Accounts and Notes Receivable	12	-	-	2	44
Inventory	4	-	-	2	14
Other Current Assets	14	-	-	3	50
Total Current Assets	33	-	2	9	119
Fixed Assets	19	-	3	21	49
Less: Accum. Dep. on Fixed Assets	7	-	1	3	22
Other Assets	1	-	-	-	5
Total Assets	46	-	4	26	150
Liabilities and Equity					
Current Loans	3	-	-	2	11
Other Current Liabilities	15	-	-	11	47
Total Current Liabilities	18	-	-	13	57
Mortgages Payable	2	-	-	-	6
Long Term Debt	1	-	-	-	3
Other Liabilities	17	-	-	12	55
Total Liabilities	38	-	1	26	122
Total Equity	8	-	4	1	29

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	506	126	126	127	127
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	26	67	115
High sales value (\$000's)	(1)	26	67	115	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2.5	-	6.1	0.9	3.0
Leverage Ratios					
Debt Equity ratio (times)	-9.1	-	0.1	-32.3	8.6
Interest Coverage ratio (times)	80.4	...	157.4	7.9	160.8
Debt ratio (times)	0.8	-	0.1	1.0	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	133	--	--	--	--
Businesses in sample	7	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	3	--	--	--	--
Sale of Fixed Assets	69	--	--	--	--
Increase in Long Term Debt	20	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	95	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	43	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	16	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	71	--	--	--	--
Increase (Decrease) in Net Working Capital	24	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	281	26,558	1,089	49	46
less than 20	268	17,633	723	46	45
20 - 99	11	X	365	1	1
100 - 499	X	X	1	2	-
500 and over					-
1985					
Total	364	38,453	1,861	43	
less than 20	341	22,379	1,083	36	
20 - 99	21	X	724	5	
100 - 499	X	X	54	2	
500 and over					

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	436	109	107	110	110
Total Sales \$	51,007	1,552	3,635	8,326	37,494
Total Expense \$	47,402	1,366	2,599	7,031	36,406
Net Profit (loss) \$	3,605	186	1,036	1,295	1,088
Businesses reporting a profit (No.)	344	83	96	98	67
Total Sales \$	37,166	1,118	3,264	7,282	25,502
Total Expense \$	32,266	800	2,116	5,905	23,445
Net Profit \$	4,900	318	1,148	1,377	2,057
Businesses reporting loss (No.)	92	26	11	12	43
Total Sales \$	13,841	434	371	1,044	11,992
Total Expense \$	15,136	566	483	1,126	12,961
Net Loss \$	-1,295	-132	-112	-82	-969
1983					
All Businesses (No.)	298	74	74	75	75
Total Sales \$	42,246	1,653	3,835	7,925	28,833
Total Expense \$	39,683	1,390	3,148	7,109	28,036
Net Profit (loss) \$	2,563	263	687	816	797
Businesses reporting a profit (No.)	240	61	68	62	49
Total Sales \$	31,113	1,301	3,522	6,525	19,765
Total Expense \$	27,662	945	2,787	5,623	18,307
Net Profit \$	3,451	356	735	902	1,458
Businesses reporting a loss (No.)	58	13	6	13	26
Total Sales \$	11,133	352	313	1,400	9,068
Total Expense \$	12,021	445	361	1,486	9,729
Net Loss \$	-888	-93	-48	-86	-661
1984					
All Businesses (No.)	464	107	119	104	134
Total Sales \$	88,239	1,636	4,847	14,710	67,046
Total Expense \$	83,508	1,066	3,891	13,784	64,767
Net Profit (loss) \$	4,731	570	956	926	2,279
Businesses reporting a profit (No.)	360	86	106	82	86
Total Sales \$	64,139	1,252	4,152	11,229	47,506
Total Expense \$	58,597	599	3,158	10,115	44,725
Net Profit \$	5,542	653	994	1,114	2,781
Businesses reporting a loss (No.)	104	21	13	22	48
Total Sales \$	24,100	384	695	3,481	19,540
Total Expense \$	24,911	467	733	3,669	20,042
Net Loss \$	-811	-83	-38	-188	-502
1985					
All Businesses (No.)	534	130	132	138	134
Total Sales \$	76,994	2,446	5,762	12,776	56,010
Total Expense \$	73,233	1,817	4,882	12,785	53,749
Net Profit (loss) \$	3,761	629	880	-9	2,261
Businesses reporting a profit (No.)	383	86	111	69	117
Total Sales \$	63,874	1,660	5,036	7,156	50,022
Total Expense \$	58,169	856	3,657	6,130	47,526
Net Profit \$	5,705	804	1,379	1,026	2,496
Businesses reporting a loss (No.)	151	44	21	69	17
Total Sales \$	13,120	786	726	5,620	5,988
Total Expense \$	15,064	961	1,225	6,655	6,223
Net Loss \$	-1,944	-175	-499	-1,035	-235

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	2,271	567		568		568		568				
Businesses in sample	99											
Low sales value (\$000's)	(1)			(1)		30		83				
High sales value (\$000's)	(1)			30		83		115 (1)				
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales					Percent of sales						
Vehicle Expenses	37.2	37.3	33.2	42.9	35.9	100.0	37.2	37.3	33.2	42.9	35.9	
Depreciation	8.6	13.8	4.7	8.6	7.5	88.8	9.7	13.8	6.5	9.3	8.3	
Repairs & Maintenance	3.9	4.1	0.5	8.1	3.2	30.5	12.7	28.1	3.5	15.8	7.7	
Insurance	2.5	0.8	4.0	3.0	2.1	69.4	3.5	1.6	4.6	4.4	2.9	
Fuel Expense	19.8	14.7	21.7	20.8	22.0	83.9	23.6	24.5	25.5	21.9	23.0	
Business Tax	2.4	3.9	2.3	2.4	1.1	67.6	3.5	11.3	3.0	2.8	1.5	
Personnel Expenses	18.3	8.5	13.2	21.3	29.3	88.2	20.7	11.3	15.9	22.7	29.3	
Financial Expenses	4.1	2.1	3.9	7.8	3.2	94.1	4.4	2.6	4.0	7.8	3.2	
Bank Interest & Charges	3.4	1.9	3.2	6.2	2.5	74.5	4.5	3.7	4.1	6.5	3.4	
Professional Fees	0.6	0.2	0.6	1.0	0.6	82.3	0.7	0.4	0.8	1.0	0.6	
Franchise Fees	0.2	...	...	...	...	4.3	3.9	-	-	...	...
Other Expenses	26.1	28.4	32.5	14.7	27.5	100.0	26.1	28.4	32.5	14.7	27.5	
Profit (loss)	14.4	23.7	17.2	13.3	4.1	91.9	15.6	26.5	22.0	13.3	4.1	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,271	567	568	568	568
Businesses in sample	99				
Low sales value (\$000's)	(1)	(1)	30	83	115
High sales value (\$000's)	(1)	30	83	115	(1)
			Average (\$000's)		
Assets					
Cash	4	-	1	3	11
Accounts and Notes Receivable	9	-	2	6	27
Inventory	1	-	-	-	3
Other Current Assets	2	-	2	2	4
Total Current Assets	16	-	5	11	45
Fixed Assets	83	-	18	55	241
Less: Accum. Dep. on Fixed Assets	47	-	12	37	132
Other Assets	3	-	-	-	9
Total Assets	54	-	12	29	164
Liabilities and Equity					
Current Loans	9	-	2	2	30
Other Current Liabilities	14	-	3	4	46
Total Current Liabilities	24	-	5	7	76
Mortgages Payable	-	-	-	-	-
Long Term Debt	7	-	3	7	17
Other Liabilities	14	-	1	9	43
Total Liabilities	44	-	9	22	136
Total Equity	10	-	3	7	28

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,271	567	568	568	568
Businesses in sample	99				
Low sales value (\$000's)	(1)	(1)	30	83	115
High sales value (\$000's)	(1)	30	83	115	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	3.0	-	0.7	7.1	1.7
Leverage Ratios					
Debt Equity ratio (times)	5.1	-	13.3	2.1	2.6
Interest Coverage ratio (times)	150.2	22.5	-	17.0	8.4
Debt ratio (times)	1.0	-	0.8	0.7	1.3

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	496	124	124	124	124
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	116	156	292
High sales value (\$000's)	(1)	118	156	292	(1)
			Average (\$000's)		
Source of Funds					
From Operations	32	5	5	30	73
Sale of Fixed Assets	31	-	-	64	42
Increase in Long Term Debt	35	-	-	4	119
Advances From Owners and Affiliates	12	6	1	17	19
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	1
Other Sources	-	-	-	-	1
Total	110	11	6	115	255
Application of Funds					
Purchase of Fixed Assets	72	-	9	101	143
Payment of Dividends	1	-	5	-	1
Repayment of Long Term Debt	22	-	-	1	77
Current Portion of Long Term Debt	3	-	-	-	10
Purchase of Investments	3	-	-	-	10
Repayment of Adv. From Owners and Affil.	7	-	-	7	17
Decrease in Equity	-	-	-	-	2
Tax Adjustments	-	-	-	-	1
Other Applications	7	-	-	23	2
Total	116	-	14	132	262
Increase (Decrease) in Net Working Capital	-6	11	-8	-17	-7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	901	101,923	5,783	191	94
less than 20	839	32,718	1,702	186	90
20 - 99	33	19,428	1,002	4	2
100 - 499	17	20,599	1,054	1	1
500 and over	12	29,178	2,025	-	1
1985					
Total	962	135,108	6,615	169	
less than 20	876	39,294	1,779	162	
20 - 99	51	34,257	1,535	3	
100 - 499	22	28,497	1,245	2	
500 and over	13	33,060	2,056	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%
All \$ values are expressed in thousands				
1982				
All Businesses (No.)	2,268	566	563	571
Total Sales \$	217,078	10,451	21,840	42,207
Total Expense \$	196,469	7,092	17,146	34,852
Net Profit (loss) \$	20,609	3,359	4,694	7,355
Businesses reporting a profit (No.)	1,820	508	460	483
Total Sales \$	140,726	9,476	17,804	35,801
Total Expense \$	114,512	5,601	12,458	27,983
Net Profit \$	26,214	3,875	5,346	7,818
Businesses reporting loss (No.)	448	58	103	88
Total Sales \$	76,352	975	4,036	6,406
Total Expense \$	81,957	1,491	4,688	6,869
Net Loss \$	-5,605	-516	-652	-463
1983				
All Businesses (No.)	1,991	496	493	504
Total Sales \$	192,932	10,594	22,159	39,294
Total Expense \$	168,422	7,952	16,862	33,163
Net Profit (loss) \$	24,510	2,642	5,297	6,131
Businesses reporting a profit (No.)	1,599	397	414	392
Total Sales \$	148,008	8,363	18,518	30,575
Total Expense \$	119,686	5,146	12,655	23,611
Net Profit \$	28,322	3,217	5,863	6,964
Businesses reporting a loss (No.)	392	99	79	112
Total Sales \$	44,924	2,231	3,641	8,719
Total Expense \$	48,736	2,806	4,207	9,552
Net Loss \$	-3,812	-575	-566	-833
1984				
All Businesses (No.)	2,402	597	600	589
Total Sales \$	254,941	10,913	23,720	48,949
Total Expense \$	230,452	7,510	18,717	41,044
Net Profit (loss) \$	24,489	3,403	5,003	7,905
Businesses reporting a profit (No.)	2,033	518	512	529
Total Sales \$	201,147	9,315	20,051	43,928
Total Expense \$	172,338	5,596	14,235	34,998
Net Profit \$	28,809	3,719	5,816	8,930
Businesses reporting a loss (No.)	369	79	88	60
Total Sales \$	53,794	1,598	3,669	5,021
Total Expense \$	58,114	1,914	4,482	6,046
Net Loss \$	-4,320	-316	-813	-1,025
1985				
All Businesses (No.)	2,272	559	572	570
Total Sales \$	309,766	12,228	31,072	58,647
Total Expense \$	283,214	9,666	24,612	51,427
Net Profit (loss) \$	26,552	2,562	6,460	7,220
Businesses reporting a profit (No.)	1,909	468	490	524
Total Sales \$	236,893	10,155	26,600	54,263
Total Expense \$	204,157	6,801	19,189	46,308
Net Profit \$	32,736	3,354	7,411	7,955
Businesses reporting a loss (No.)	363	91	82	46
Total Sales \$	72,873	2,073	4,472	4,384
Total Expense \$	79,057	2,865	5,423	5,119
Net Loss \$	-6,184	-792	-951	-735

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	194	--	--	--	--						
Businesses in sample	12	--	--	--	--						
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
42											
37											
57											
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
3.9 Vehicle Expenses	50.9	--	--	--	--	100.0	50.9	--	--	--	--
Depreciation	9.7	--	--	--	--	97.0	10.0	--	--	--	--
Repairs & Maintenance	16.4	--	--	--	--	56.0	29.4	--	--	--	--
Insurance	2.6	--	--	--	--	96.9	2.7	--	--	--	--
Fuel Expense	20.2	--	--	--	--	96.9	20.8	--	--	--	--
Business Tax	2.0	--	--	--	--	49.1	4.0	--	--	--	--
0.8 Personnel Expenses	21.2	--	--	--	--	100.0	21.2	--	--	--	--
0.4 Financial Expenses	1.8	--	--	--	--	70.3	2.5	--	--	--	--
Bank Interest & Charges	1.5	--	--	--	--	67.3	2.3	--	--	--	--
Professional Fees	0.2	--	--	--	--	49.1	0.4	--	--	--	--
Franchise Fees	0.1	--	--	--	--	2.0	4.4	--	--	--	--
0.2 Other Expenses	24.3	--	--	--	--	100.0	24.3	--	--	--	--
2.2 Profit (loss)	1.8	--	--	--	--	98.0	1.8	--	--	--	--
1.3 Total	100.0	--	--	--	--	100.0	...	--	--	--	--

⁴⁷ (1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = Total weighted expenditure on a given item. $\times 100$ for each quartile.

Total weighted sales of all businesses in the sample

34. (3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Total weighted sales of businesses reporting this item of expenditure

Since the number of business

See Notes on Symbols Page

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SIC 4564 - Dry Bulk Materials Trucking Industry
Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals dump truck transporting service (fill, sand debris, snow, baulking, truck service and dry bulk tank truck transporting service)

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	194	--	--	--	--
Businesses in sample	12	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	5	--	--	--	--
Accounts and Notes Receivable	21	--	--	--	--
Inventory	4	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	31	--	--	--	--
Fixed Assets	156	--	--	--	--
Less: Accum. Dep. on Fixed Assets	92	--	--	--	--
Other Assets	6	--	--	--	--
Total Assets	102	--	--	--	--
Liabilities and Equity					
Current Loans	8	--	--	--	--
Other Current Liabilities	27	--	--	--	--
Total Current Liabilities	35	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	20	--	--	--	--
Other Liabilities	34	--	--	--	--
Total Liabilities	90	--	--	--	--
Total Equity	13	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	194	--	--	--	--
Businesses in sample	12	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	1.6	--	--	--	--
Interest Coverage ratio (times)	12.7	--	--	--	--
Debt ratio (times)	2.7	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan. Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	31	--	--	--	--
Businesses in sample	4	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	147	--	--	--	--
Sale of Fixed Assets	61	--	--	--	--
Increase in Long Term Debt	241	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Sources	-	--	--	--	--
Total	455	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	285	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	45	--	--	--	--
Current Portion of Long Term Debt	60	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	10	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	401	--	--	--	--
Increase (Decrease) in Net Working Capital	53	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan. Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	901	101,923	5,783	191	94
less than 20	839	32,718	1,702	186	90
20 - 99	33	19,428	1,002	4	2
100 - 499	17	20,599	1,054	1	1
500 and over	12	29,178	2,025	-	1
1985					
Total	962	135,108	6,615	169	
less than 20	876	39,294	1,779	162	
20 - 99	51	34,257	1,535	3	
100 - 499	22	28,497	1,245	2	
500 and over	13	33,060	2,056	2	

1. Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 Saskatchewan, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	241	56	64	59	62
Total Sales \$	22,431	1,136	2,238	3,666	15,391
Total Expense \$	20,188	884	1,543	2,964	14,797
Net Profit (loss) \$	2,243	252	695	702	594
Businesses reporting a profit (No.)	205	55	57	51	42
Total Sales \$	16,442	1,113	1,954	3,102	10,273
Total Expense \$	13,814	860	1,206	2,358	9,390
Net Profit \$	2,628	253	748	744	883
Businesses reporting loss (No.)	36	1	7	8	20
Total Sales \$	5,989	23	284	564	5,118
Total Expense \$	6,374	24	337	606	5,407
Net Loss \$	-385	-1	-53	-42	-289
1983					
All Businesses (No.)	147	34	34	42	37
Total Sales \$	17,627	594	1,258	3,043	12,732
Total Expense \$	15,296	279	879	2,498	11,640
Net Profit (loss) \$	2,331	315	379	545	1,092
Businesses reporting a profit (No.)	137	33	34	37	33
Total Sales \$	16,599	576	1,258	2,620	12,145
Total Expense \$	14,200	258	879	2,053	11,010
Net Profit \$	2,399	318	379	567	1,135
Businesses reporting a loss (No.)	10	1	-	5	4
Total Sales \$	1,028	18	-	423	587
Total Expense \$	1,096	21	-	445	630
Net Loss \$	-68	-3	-	-22	-43
1984					
All Businesses (No.)	278	69	63	75	71
Total Sales \$	37,291	1,160	1,720	3,849	30,562
Total Expense \$	34,852	880	1,803	3,340	28,829
Net Profit (loss) \$	2,439	280	-83	509	1,733
Businesses reporting a profit (No.)	212	69	26	64	53
Total Sales \$	30,018	1,160	759	3,278	24,821
Total Expense \$	26,842	880	611	2,644	22,707
Net Profit \$	3,176	280	148	634	2,114
Businesses reporting a loss (No.)	66	-	37	11	18
Total Sales \$	7,273	-	961	571	5,741
Total Expense \$	8,010	-	1,192	696	6,122
Net Loss \$	-737	-	-231	-125	-381
1985					
All Businesses (No.)	201	41	58	49	53
Total Sales \$	44,158	858	2,114	4,382	36,804
Total Expense \$	42,574	682	1,817	4,078	35,997
Net Profit (loss) \$	1,584	176	297	304	807
Businesses reporting a profit (No.)	143	41	40	34	28
Total Sales \$	25,444	858	1,642	3,031	19,913
Total Expense \$	22,536	682	1,166	2,555	18,133
Net Profit \$	2,908	176	476	476	1,780
Businesses reporting a loss (No.)	58	-	18	15	25
Total Sales \$	18,714	-	472	1,351	16,891
Total Expense \$	20,038	-	651	1,523	17,864
Net Loss \$	-1,324	-	-179	-172	-973

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	360	90		90		90		90				
Businesses in sample	28											
Low sales value (\$000's)	(1)	(1)		17		19		31				
High sales value (\$000's)	(1)	17		19		31		(1)				
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales					Percent of sales						
Vehicle Expenses	24.9	16.8	20.7	34.2	25.7	94.8	26.3	22.7	20.7	34.2	25.7	
Depreciation	5.1	3.7	5.7	5.4	5.3	66.6	7.6	7.1	14.4	7.3	5.4	
Repairs & Maintenance	0.7	...	...	...	...	10.1	7.0	-	-	...	
Insurance	2.5	-	5.0	1.5	2.8	53.9	4.6	-	5.0	3.4	4.7	
Fuel Expense	12.1	8.7	6.6	15.9	16.3	70.6	17.2	18.0	16.8	17.9	16.3	
Business Tax	4.6	4.5	3.4	8.9	1.3	67.4	6.8	8.6	4.2	11.3	2.4	
Personnel Expenses	14.8	...	...	...	...	37.4	39.5	-	...	...	...
Financial Expenses	8.2	22.3	6.7	4.5	2.8	87.1	9.5	30.1	6.7	6.3	2.8	
Bank Interest & Charges	2.2	0.8	2.8	2.5	2.2	62.7	3.5	3.1	3.5	3.7	3.2	
Professional Fees	2.9	7.9	3.9	0.3	0.6	75.6	3.8	10.7	3.9	0.8	0.6	
Franchise Fees	3.2	...	...	...	...	8.3	39.1	...	...	...	-
Other Expenses	32.0	34.8	37.3	27.1	29.7	100.0	32.0	34.8	37.3	27.1	29.7	
Profit (loss)	20.0	26.1	4.3	28.0	22.8	84.1	23.8	26.1	10.9	28.0	22.8	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	360	90	90	90	90
Businesses in sample	28				
Low sales value (\$000's)	(1)	(1)	17	19	31
High sales value (\$000's)	(1)	17	19	31	(1)
			Average (\$000's)		
Assets					
Cash	-	-	-	-	-
Accounts and Notes Receivable	-	-	-	-	1
Inventory	-	-	-	-	1
Other Current Assets	10	-	39	-	-
Total Current Assets	11	-	39	-	2
Fixed Assets	3	-	-	-	10
Less: Accum. Dep. on Fixed Assets	1	-	-	-	3
Other Assets	-	-	-	-	1
Total Assets	13	-	39	-	11
Liabilities and Equity					
Current Loans	1	-	-	-	3
Other Current Liabilities	-	-	-	-	1
Total Current Liabilities	1	-	-	-	4
Mortgages Payable	-	-	-	-	-
Long Term Debt	2	-	-	-	7
Other Liabilities	1	-	-	-	3
Total Liabilities	4	-	-	-	13
Total Equity	10	-	39	-	-2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	360	90	90	90	90
Businesses in sample	28				
Low sales value (\$000's)	(1)	(1)	17	19	31
High sales value (\$000's)	(1)	17	19	31	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	210.2	-	252.8	-	0.5
Leverage Ratios					
Debt Equity ratio (times)	-1.0	-	-	-	-5.7
Interest Coverage ratio (times)	15.3	2.0	1.0	27.3	23.6
Debt ratio (times)	0.2	-	-	-	1.2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Taxicab Industry (SIC 4581)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	1	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	65	2,032	205	14	4
less than 20	63	X	151	14	4
20 - 99	X	X	54	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	60	3,642	282	10	..
less than 20	58	1,844	143	10	..
20 - 99	X	X	34	-	-
100 - 499	X	X	105	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	336	82	85	80	89
Total Sales \$	12,535	1,231	1,509	1,781	8,014
Total Expense \$	10,197	959	1,067	1,104	7,067
Net Profit (loss) \$	2,338	272	442	677	947
Businesses reporting a profit (No.)	318	77	85	78	78
Total Sales \$	10,335	1,157	1,509	1,728	5,941
Total Expense \$	7,955	875	1,067	1,049	4,964
Net Profit \$	2,380	282	442	679	977
Businesses reporting loss (No.)	18	5	-	2	11
Total Sales \$	2,200	74	-	53	2,073
Total Expense \$	2,242	84	-	55	2,103
Net Loss \$	-42	-10	-	-2	-30
1983					
All Businesses (No.)	335	71	95	80	89
Total Sales \$	11,981	968	1,679	1,795	7,539
Total Expense \$	9,942	741	1,279	1,239	6,683
Net Profit (loss) \$	2,039	227	400	556	856
Businesses reporting a profit (No.)	298	70	73	78	77
Total Sales \$	9,066	954	1,309	1,745	5,058
Total Expense \$	6,929	726	892	1,162	4,149
Net Profit \$	2,137	228	417	583	909
Businesses reporting a loss (No.)	37	1	22	2	12
Total Sales \$	2,915	14	370	50	2,481
Total Expense \$	3,013	15	387	77	2,534
Net Loss \$	-98	-1	-17	-27	-53
1984					
All Businesses (No.)	298	62	80	79	77
Total Sales \$	12,726	828	1,470	2,023	8,405
Total Expense \$	10,393	565	942	1,344	7,542
Net Profit (loss) \$	2,333	263	528	679	863
Businesses reporting a profit (No.)	298	62	80	79	77
Total Sales \$	12,726	828	1,470	2,023	8,405
Total Expense \$	10,393	565	942	1,344	7,542
Net Profit \$	2,333	263	528	679	863
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
All Businesses (No.)	361	72	95	98	96
Total Sales \$	15,363	1,142	1,743	2,497	9,981
Total Expense \$	13,638	857	1,666	1,875	9,240
Net Profit (loss) \$	1,725	285	77	622	741
Businesses reporting a profit (No.)	320	72	77	87	84
Total Sales \$	8,987	1,142	1,427	2,199	4,219
Total Expense \$	7,033	857	1,342	1,531	3,303
Net Profit \$	1,954	285	85	668	916
Businesses reporting a loss (No.)	41	-	18	11	12
Total Sales \$	6,376	-	316	298	5,762
Total Expense \$	6,605	-	324	344	5,937
Net Loss \$	-229	-	-8	-46	-175

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan. Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	425		106		106		106	107			
Businesses in sample	41										
Low sales value (\$000's)	(1)		(1)		78		151	326			
High sales value (\$000's)	(1)		78		151		326	(1)			
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%			
	Percent of sales					Percent of sales					
Cost of Sales	60.2	77.7	40.6	69.0	70.2	84.3	71.4	77.7	71.7	69.0	70.2
Occupancy Expenses	9.1	6.4	13.2	7.0	6.8	100.0	9.1	6.4	13.2	7.0	6.8
Mortgage Interest	0.3	...	...	...	...	23.5	1.1	-	...	...	-
Depreciation	2.0	1.6	2.9	1.2	1.6	81.1	2.4	1.9	4.5	1.2	1.9
Repairs & Maintenance	0.8	1.8	0.4	0.6	0.8	90.9	0.8	1.8	0.5	0.7	0.8
Heat, Light & Telephone	1.9	1.4	2.7	1.2	1.7	95.1	2.0	1.4	3.2	1.2	1.7
Business & Property Tax	0.6	0.8	0.4	0.6	0.7	86.8	0.6	2.0	0.4	0.6	0.7
Insurance	0.7	0.8	1.1	0.5	0.4	97.8	0.7	0.8	1.1	0.5	0.4
Rent	2.9	-	5.4	2.2	1.6	43.5	6.7	0.2	8.1	4.8	5.9
Personnel Expenses	15.2	3.7	18.8	15.5	15.7	89.9	16.9	4.3	24.3	15.5	15.7
Financial Expenses	2.0	1.2	2.0	1.7	2.8	97.3	2.1	1.2	2.1	1.7	2.8
Bank Interest & Charges	1.4	1.1	1.6	1.1	1.7	97.3	1.5	1.1	1.7	1.1	1.7
Professional Fees	0.4	0.2	0.4	0.6	0.6	80.1	0.6	0.2	0.6	0.6	0.6
Franchise Fees	0.1	...	...	...	...	11.3	1.2	-	-	-	-
Sales and Admin. Expenses	3.4	4.0	3.9	3.4	2.4	100.0	3.4	4.0	3.9	3.4	2.4
Advertising	0.9	0.2	0.7	1.4	1.2	83.3	1.1	0.5	0.9	1.4	1.2
Supplies	1.2	3.1	1.1	0.9	0.7	96.8	1.3	3.6	1.1	0.9	0.7
Delivery	0.9	0.2	1.5	0.8	0.4	83.2	1.0	0.8	1.6	0.8	0.5
Fuel Expense	0.3	0.5	0.6	0.3	-	25.3	1.4	1.9	1.3	1.4	0.8
Other Expenses	7.4	0.9	19.1	0.7	1.0	79.3	9.4	3.0	20.5	0.8	1.3
Profit (loss)	2.7	6.0	2.6	2.7	1.1	95.4	2.8	6.0	2.6	3.0	1.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	425	106	106	106	107
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	78	151	326
High sales value (\$000's)	(1)	78	151	326	(1)
		Average (\$000's)			
Assets					
Cash	3	-	-	3	7
Accounts and Notes Receivable	1	-	-	1	3
Inventory	18	1	8	27	31
Other Current Assets	1	-	-	-	5
Total Current Assets	23	1	8	30	47
Fixed Assets	59	12	8	45	171
Less: Accum. Dep. on Fixed Assets	18	4	1	16	51
Other Assets	19	-	18	-	50
Total Assets	83	9	33	60	217
Liabilities and Equity					
Current Loans	8	2	1	5	24
Other Current Liabilities	23	-	1	25	66
Total Current Liabilities	31	2	2	29	90
Mortgages Payable	8	1	-	11	21
Long Term Debt	3	-	1	-	9
Other Liabilities	20	-	5	7	65
Total Liabilities	62	3	8	47	185
Total Equity	21	6	25	13	31

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	425	106	106	106	107
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	78	151	326
High sales value (\$000's)	(1)	78	151	326	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.4	0.4	1.4	2.1	1.0
Leverage Ratios					
Debt/Equity ratio (times)	31.7	23.5	0.7	13.2	76.3
Interest Coverage ratio (times)	46.5	38.8	64.2	67.8	6.2
Debt ratio (times)	0.6	0.5	0.2	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	130	--	--	--	--
Businesses in sample	7	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	10	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	6	--	--	--	--
Advances From Owners and Affiliates	16	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	34	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	7	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	13	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	1	--	--	--	--
Total	27	--	--	--	--
Increase (Decrease) in Net Working Capital	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	918	95,032	6,944	134	103
less than 20	887	32,001	2,359	128	103
20 - 99	16	6,370	474	5	-
100 - 499	4	305	18	-	-
500 and over	11	56,356	4,093	1	-
1985					
Total	984	108,374	7,835	100	
less than 20	950	41,453	3,013	98	
20 - 99	20	8,520	635	-	
100 - 499	3	282	18	-	
500 and over	11	58,119	4,169	2	

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	267	65	66	67	69
Total Sales \$	58,584	2,267	6,899	12,501	36,917
Total Expense \$	55,951	2,109	6,260	11,599	35,983
Net Profit (loss) \$	2,633	158	639	902	934
Businesses reporting a profit (No.)	225	47	59	62	57
Total Sales \$	50,695	1,623	6,096	11,587	31,389
Total Expense \$	47,835	1,405	5,433	10,649	30,348
Net Profit \$	2,860	218	663	938	1,041
Businesses reporting loss (No.)	42	18	7	5	12
Total Sales \$	7,889	644	803	914	5,528
Total Expense \$	8,116	704	827	950	5,635
Net Loss \$	-227	-60	-24	-36	-107
1983					
All Businesses (No.)	282	67	73	70	72
Total Sales \$	64,723	2,126	5,623	12,106	44,868
Total Expense \$	62,229	2,236	5,031	11,451	43,511
Net Profit (loss) \$	2,494	-110	592	655	1,357
Businesses reporting a profit (No.)	210	30	65	55	60
Total Sales \$	50,136	897	5,138	9,287	34,814
Total Expense \$	46,726	818	4,403	8,356	33,149
Net Profit \$	3,410	79	735	931	1,665
Businesses reporting a loss (No.)	72	37	8	15	12
Total Sales \$	14,587	1,229	485	2,819	10,054
Total Expense \$	15,503	1,418	628	3,095	10,362
Net Loss \$	-916	-189	-143	-276	-308
1984					
All Businesses (No.)	439	108	95	118	118
Total Sales \$	83,590	4,514	9,087	20,836	49,153
Total Expense \$	81,367	3,994	8,622	20,483	48,268
Net Profit (loss) \$	2,223	520	465	353	885
Businesses reporting a profit (No.)	320	74	86	68	92
Total Sales \$	62,481	3,683	8,269	11,926	38,603
Total Expense \$	59,359	3,053	7,736	10,954	37,616
Net Profit \$	3,122	630	533	972	987
Businesses reporting a loss (No.)	119	34	9	50	26
Total Sales \$	21,109	831	818	8,910	10,550
Total Expense \$	22,008	941	886	9,529	10,652
Net Loss \$	-899	-110	-68	-619	-102
1985					
All Businesses (No.)	444	85	134	114	111
Total Sales \$	106,460	3,598	13,642	26,380	62,840
Total Expense \$	104,668	3,296	13,524	25,447	62,401
Net Profit (loss) \$	1,792	302	118	933	439
Businesses reporting a profit (No.)	291	48	69	104	70
Total Sales \$	75,319	2,417	7,803	24,158	40,941
Total Expense \$	72,345	1,998	7,291	23,098	39,958
Net Profit \$	2,974	419	512	1,060	983
Businesses reporting a loss (No.)	153	37	65	10	41
Total Sales \$	31,141	1,181	5,839	2,222	21,899
Total Expense \$	32,323	1,298	6,233	2,349	22,443
Net Loss \$	-1,182	-117	-394	-127	-544

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan Pharmacies (SIC 6031)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Industry Average(2)						Reporting businesses only (3)				
	Percent of sales						Percent of sales				
Cost of Sales	69.9	63.0	72.1	74.3	68.3	100.0	69.9	63.0	72.1	74.3	68.3
Occupancy Expenses	4.2	3.1	4.0	4.3	5.1	100.0	4.2	3.1	4.0	4.3	5.1
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	0.7	0.2	1.0	0.5	1.1	93.8	0.8	0.2	1.0	0.7	1.1
Repairs & Maintenance	0.4	0.3	0.4	0.3	0.4	91.0	0.4	0.3	0.4	0.4	0.4
Heat, Light & Telephone	0.9	1.0	0.9	0.9	0.7	93.8	0.9	1.0	0.9	1.2	0.7
Business & Property Tax	0.5	1.0	0.4	0.3	0.4	91.0	0.6	1.0	0.4	0.4	0.5
Insurance	0.4	0.4	0.4	0.4	0.3	93.8	0.4	0.4	0.4	0.5	0.3
Rent	1.4	0.2	0.9	1.9	2.2	51.0	2.7	1.5	1.7	3.7	2.9
Personnel Expenses	15.8	18.0	16.0	14.0	15.7	100.0	15.8	18.0	16.0	14.0	15.7
Financial Expenses	1.4	0.5	1.3	1.2	2.3	100.0	1.4	0.5	1.3	1.2	2.3
Bank Interest & Charges	1.0	0.1	0.9	0.9	1.7	100.0	1.0	0.1	0.9	0.9	1.7
Professional Fees	0.4	0.4	0.4	0.2	0.5	87.8	0.4	0.4	0.4	0.5	0.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.1	2.2	2.0	2.1	2.3	100.0	2.1	2.2	2.0	2.1	2.3
Advertising	0.8	0.5	0.9	0.7	1.2	93.8	0.9	0.5	0.9	0.9	1.2
Supplies	0.8	0.4	0.7	1.0	0.8	100.0	0.8	0.4	0.7	1.0	0.8
Delivery	0.5	1.2	0.3	0.4	0.2	86.7	0.6	1.2	0.4	0.5	0.3
Fuel Expense	-	-	-	-	-	10.9	0.3	-	-	-	-
Other Expenses	1.0	0.8	0.4	2.0	0.9	99.5	1.0	0.8	0.4	2.1	0.9
Profit (loss)	5.5	12.4	4.2	2.1	5.3	93.8	5.9	12.4	4.2	2.8	5.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold out are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	156	39	39	39	39
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	435	567	759
High sales value (\$000's)	(1)	435	567	759	(1)
		Average (\$000's)			
Assets					
Cash	22	17	26	3	39
Accounts and Notes Receivable	18	10	9	14	39
Inventory	107	44	106	72	185
Other Current Assets	15	3	8	17	29
Total Current Assets	163	73	147	105	292
Fixed Assets	72	13	80	52	123
Less: Accum. Dep. on Fixed Assets	37	11	33	32	63
Other Assets	18	11	7	3	49
Total Assets	216	87	201	129	401
Liabilities and Equity					
Current Loans	26	-	14	33	48
Other Current Liabilities	72	40	71	57	107
Total Current Liabilities	97	40	86	90	154
Mortgages Payable	4	-	-	-	14
Long Term Debt	3	-	4	2	5
Other Liabilities	37	3	50	8	72
Total Liabilities	141	43	140	100	244
Total Equity	76	44	61	28	156

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	156	39	39	39	39
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	435	567	759
High sales value (\$000's)	(1)	435	567	759	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	2.0	2.3	2.0	1.5	2.2
Leverage Ratios					
Debt Equity ratio (times)	3.7	1.1	5.9	0.7	6.1
Interest Coverage ratio (times)	91.7	272.2	53.0	4.0	89.4
Debt ratio (times)	0.7	0.5	0.7	0.8	0.6

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	150	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	30	--	--	--	--
Sale of Fixed Assets	5	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	41	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	9	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	7	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Affil.	4	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	26	--	--	--	--
Increase (Decrease) in Net Working Capital	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	228	26,750	2,278	19	9
less than 20	218	14,071	1,199	19	8
20 - 99	6	1,681	143	-	1
100 - 499	3	X	873	-	-
500 and over	X	X	63	-	-
1985					
Total	233	35,074	2,630	13	
less than 20	212	17,149	1,286	10	
20 - 99	18	5,617	421	3	
100 - 499	X	X	329	-	
500 and over	X	X	594	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	156	39	38	39	40
Total Sales \$	69,895	2,933	9,807	17,672	39,483
Total Expense \$	66,327	2,676	9,420	16,786	37,445
Net Profit (loss) \$	3,568	257	387	886	2,038
Businesses reporting a profit (No.)	136	33	32	33	38
Total Sales \$	62,466	2,390	8,456	14,670	36,950
Total Expense \$	58,507	2,073	7,997	13,568	34,869
Net Profit \$	3,959	317	459	1,102	2,081
Businesses reporting loss (No.)	20	6	6	6	2
Total Sales \$	7,429	543	1,351	3,002	2,533
Total Expense \$	7,820	603	1,423	3,218	2,576
Net Loss \$	-391	-60	-72	-216	-43
1983					
All Businesses (No.)	175	43	45	43	44
Total Sales \$	80,679	998	10,235	20,934	48,512
Total Expense \$	74,444	337	9,663	19,423	45,021
Net Profit (loss) \$	6,235	661	572	1,511	3,491
Businesses reporting a profit (No.)	153	39	32	39	43
Total Sales \$	75,142	860	7,527	18,922	47,833
Total Expense \$	68,682	189	6,854	17,383	44,276
Net Profit \$	6,460	671	673	1,559	3,557
Businesses reporting a loss (No.)	22	4	13	4	1
Total Sales \$	5,537	138	2,708	2,012	679
Total Expense \$	5,762	148	2,809	2,060	745
Net Loss \$	-225	-10	-101	-48	-66
1984					
All Businesses (No.)	126	24	29	32	41
Total Sales \$	80,370	7,529	13,476	17,868	41,497
Total Expense \$	73,623	6,521	11,688	16,753	38,661
Net Profit (loss) \$	6,747	1,008	1,788	1,115	2,836
Businesses reporting a profit (No.)	109	24	29	32	24
Total Sales \$	67,073	7,529	13,476	17,868	28,200
Total Expense \$	60,257	6,521	11,688	16,753	25,295
Net Profit \$	6,816	1,008	1,788	1,115	2,905
Businesses reporting a loss (No.)	17	-	-	-	17
Total Sales \$	13,297	-	-	-	13,297
Total Expense \$	13,366	-	-	-	13,366
Net Loss \$	-69	-	-	-	-69
1985					
All Businesses (No.)	216	-	-	-	-
Total Sales \$	108,589	-	-	-	-
Total Expense \$	104,165	-	-	-	-
Net Profit (loss) \$	4,424	-	-	-	-
Businesses reporting a profit (No.)	155	-	-	-	-
Total Sales \$	100,468	-	-	-	-
Total Expense \$	94,516	-	-	-	-
Net Profit \$	5,952	-	-	-	-
Businesses reporting a loss (No.)	61	-	-	-	-
Total Sales \$	8,121	-	-	-	-
Total Expense \$	9,649	-	-	-	-
Net Loss \$	-1,528	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	183	--		--		--		--						
Businesses in sample	19													
Low sales value (\$000's)	(1)													
High sales value (\$000's)	(1)													
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%			
		Percent of sales						Percent of sales						
Cost of Sales	67.7	--	--	--	--	100.0	67.7	--	--	--	--			
Occupancy Expenses	12.8	--	--	--	--	100.0	12.8	--	--	--	--			
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--			
Depreciation	1.8	--	--	--	--	98.7	1.8	--	--	--	--			
Repairs & Maintenance	0.2	--	--	--	--	40.5	0.5	--	--	--	--			
Heat, Light & Telephone	2.9	--	--	--	--	100.0	2.9	--	--	--	--			
Business & Property Tax	1.2	--	--	--	--	100.0	1.2	--	--	--	--			
Insurance	0.9	--	--	--	--	100.0	0.9	--	--	--	--			
Rent	5.8	--	--	--	--	64.8	8.9	--	--	--	--			
Personnel Expenses	12.8	--	--	--	--	100.0	12.8	--	--	--	--			
Financial Expenses	3.5	--	--	--	--	100.0	3.5	--	--	--	--			
Bank Interest & Charges	2.8	--	--	--	--	100.0	2.8	--	--	--	--			
Professional Fees	0.6	--	--	--	--	79.0	0.8	--	--	--	--			
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--			
Sales and Admin. Expenses	5.0	--	--	--	--	100.0	5.0	--	--	--	--			
Advertising	3.2	--	--	--	--	100.0	3.2	--	--	--	--			
Supplies	1.0	--	--	--	--	100.0	1.0	--	--	--	--			
Delivery	0.4	--	--	--	--	38.9	1.0	--	--	--	--			
Fuel Expense	0.3	--	--	--	--	15.4	2.2	--	--	--	--			
Other Expenses	2.5	--	--	--	--	100.0	2.5	--	--	--	--			
Profit (loss)	-4.4	--	--	--	--	100.0	-4.4	--	--	--	--			
Total	100.0	--	--	--	--	100.0	---	--	--	--	--			

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing; children's clothing stores; retail children's coats; combination clothing stores; men's, women's and children's; retail children's dresses, slacks and shirts; family clothing stores; retail children's hosiery; retail infant's and toddler's clothing; retail children's pants and slacks; retail children's skirts; retail children's sleepwear; retail children's suits; retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	183	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	3	--	--	--	--
Accounts and Notes Receivable	16	--	--	--	--
Inventory	84	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	104	--	--	--	--
Fixed Assets	36	--	--	--	--
Less: Accum. Dep. on Fixed Assets	15	--	--	--	--
Other Assets	7	--	--	--	--
Total Assets	132	--	--	--	--
Liabilities and Equity					
Current Loans	20	--	--	--	--
Other Current Liabilities	50	--	--	--	--
Total Current Liabilities	69	--	--	--	--
Mortgages Payable	4	--	--	--	--
Long Term Debt	20	--	--	--	--
Other Liabilities	24	--	--	--	--
Total Liabilities	116	--	--	--	--
Total Equity	16	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	183	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	1.7	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	34.5	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	140	--	--	--	--
Businesses in sample	6	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	2	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	3	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	2	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	13	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	18	--	--	--	--
Increase (Decrease) in Net Working Capital	-14	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	179	11,046	1,165	25	23
less than 20	165	4,817	508	25	22
20 - 99	6	1,824	193	-	1
100 - 499	4	512	54	-	-
500 and over	4	3,893	410	-	-
1985					
Total	176	12,309	1,207	20	
less than 20	162	5,140	501	19	
20 - 99	8	1,930	184	-	
100 - 499	X	X	39	-	
500 and over	5	X	483	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	120	29	30	29	32
Total Sales \$	28,499	1,568	3,550	5,849	17,532
Total Expense \$	27,710	1,779	3,517	5,721	16,693
Net Profit (loss) \$	789	-211	33	128	839
Businesses reporting a profit (No.)	82	9	21	23	29
Total Sales \$	23,503	487	2,456	4,508	16,052
Total Expense \$	21,981	422	2,226	4,317	15,016
Net Profit \$	1,522	65	230	191	1,036
Businesses reporting loss (No.)	38	20	9	6	3
Total Sales \$	4,996	1,081	1,094	1,341	1,480
Total Expense \$	5,729	1,357	1,291	1,404	1,677
Net Loss \$	-733	-276	-197	-63	-197
1983					
All Businesses (No.)	133	23	43	33	34
Total Sales \$	22,785	304	1,453	4,837	16,191
Total Expense \$	22,322	202	1,648	4,831	15,641
Net Profit (loss) \$	463	102	-195	6	550
Businesses reporting a profit (No.)	82	23	14	20	25
Total Sales \$	15,273	304	722	2,867	11,380
Total Expense \$	14,178	202	642	2,704	10,630
Net Profit \$	1,095	102	80	163	750
Businesses reporting a loss (No.)	51	-	29	13	9
Total Sales \$	7,512	-	731	1,970	4,811
Total Expense \$	8,144	-	1,006	2,127	5,011
Net Loss \$	-632	-	-275	-157	-200
1984					
All Businesses (No.)	134	18	49	33	34
Total Sales \$	19,067	257	1,234	2,538	15,038
Total Expense \$	18,463	274	1,251	2,239	14,699
Net Profit (loss) \$	604	-17	-17	299	339
Businesses reporting a profit (No.)	69	-	18	29	22
Total Sales \$	12,552	-	350	2,104	10,098
Total Expense \$	11,393	-	220	1,794	9,379
Net Profit \$	1,159	-	130	310	719
Businesses reporting a loss (No.)	65	18	31	4	12
Total Sales \$	6,515	257	884	434	4,940
Total Expense \$	7,070	274	1,031	445	5,320
Net Loss \$	-555	-17	-147	-11	-380
1985					
All Businesses (No.)	185	34	43	55	53
Total Sales \$	44,422	1,944	6,850	10,355	25,273
Total Expense \$	44,424	2,064	6,722	10,802	24,836
Net Profit (loss) \$	-2	-120	128	-447	437
Businesses reporting a profit (No.)	93	10	43	4	36
Total Sales \$	28,992	1,099	6,850	779	20,264
Total Expense \$	28,059	954	6,722	671	19,712
Net Profit \$	933	145	128	108	552
Businesses reporting a loss (No.)	92	24	-	51	17
Total Sales \$	15,430	845	-	9,576	5,009
Total Expense \$	16,365	1,110	-	10,131	5,124
Net Loss \$	-935	-265	-	-555	-115

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	69		--		--		--	--
Businesses in sample	12		--		--		--	--
Low sales value (\$000's)	(1)		--		--		--	--
High sales value (\$000's)	(1)		--		--		--	--
Selected expense item	Industry Average(2)					Reporting businesses only (3)		
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%
	Percent of sales					Percent of sales		
Cost of Sales	62.6	--	--	--	--	100.0	62.6	--
Occupancy Expenses	11.9	--	--	--	--	100.0	11.9	--
Mortgage Interest	-	--	--	--	--	-	--	--
Depreciation	0.9	--	--	--	--	74.9	1.2	--
Repairs & Maintenance	1.6	--	--	--	--	80.8	2.0	--
Heat, Light & Telephone	2.7	--	--	--	--	100.0	2.7	--
Business & Property Tax	1.2	--	--	--	--	100.0	1.2	--
Insurance	0.9	--	--	--	--	100.0	0.9	--
Rent	4.6	--	--	--	--	65.8	7.0	--
Personnel Expenses	11.5	--	--	--	--	100.0	11.5	--
Financial Expenses	4.4	--	--	--	--	100.0	4.4	--
Bank Interest & Charges	2.8	--	--	--	--	98.1	2.9	--
Professional Fees	0.8	--	--	--	--	80.3	1.0	--
Franchise Fees	0.8	--	--	--	--	16.3	4.9	--
Sales and Admin. Expenses	4.6	--	--	--	--	100.0	4.6	--
Advertising	2.4	--	--	--	--	100.0	2.4	--
Supplies	1.4	--	--	--	--	100.0	1.4	--
Delivery	0.5	--	--	--	--	84.9	0.6	--
Fuel Expense	0.3	--	--	--	--	31.2	1.0	--
Other Expenses	1.0	--	--	--	--	100.0	1.0	--
Profit (loss)	4.0	--	--	--	--	100.0	4.0	--
Total	100.0	--	--	--	--	100.0	---	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods, yarns and related merchandise such as, dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	69	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	63	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	65	--	--	--	--
Fixed Assets	22	--	--	--	--
Less: Accum. Dep. on Fixed Assets	5	--	--	--	--
Other Assets	2	--	--	--	--
Total Assets	84	--	--	--	--
Liabilities and Equity					
Current Loans	17	--	--	--	--
Other Current Liabilities	25	--	--	--	--
Total Current Liabilities	42	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	11	--	--	--	--
Other Liabilities	8	--	--	--	--
Total Liabilities	61	--	--	--	--
Total Equity	23	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	69	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	5.4	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-8.6	--	--	--	--
Interest Coverage ratio (times)	6.8	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	37	1,539	161	5	11
less than 20	36	X	84	5	11
20 - 99	X	X	77	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	54	1,640	163	6	..
less than 20	52	X	114	6	..
20 - 99	X	X	49	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	80	18	21	20	21
Total Sales \$	9,790	551	978	1,691	6,570
Total Expense \$	9,337	566	792	1,631	6,348
Net Profit (loss) \$	453	-15	186	60	222
Businesses reporting a profit (No.)	62	9	21	13	19
Total Sales \$	8,436	281	978	1,097	6,080
Total Expense \$	7,859	270	792	988	5,809
Net Profit \$	577	11	186	109	271
Businesses reporting loss (No.)	18	9	-	7	2
Total Sales \$	1,354	270	-	594	490
Total Expense \$	1,478	296	-	643	539
Net Loss \$	-124	-26	-	-49	-49
1983					
All Businesses (No.)	95	20	21	30	24
Total Sales \$	10,251	518	1,003	2,493	6,237
Total Expense \$	9,757	549	847	2,394	5,967
Net Profit (loss) \$	494	-31	156	99	270
Businesses reporting a profit (No.)	60	1	19	20	20
Total Sales \$	8,007	24	891	1,754	5,338
Total Expense \$	7,201	18	726	1,548	4,909
Net Profit \$	806	6	165	206	429
Businesses reporting a loss (No.)	35	19	2	10	4
Total Sales \$	2,244	494	112	739	899
Total Expense \$	2,556	531	121	846	1,058
Net Loss \$	-312	-37	-9	-107	-159
1984					
All Businesses (No.)	118	-	-	-	-
Total Sales \$	11,679	-	-	-	-
Total Expense \$	13,353	-	-	-	-
Net Profit (loss) \$	-1,674	-	-	-	-
Businesses reporting a profit (No.)	70	-	-	-	-
Total Sales \$	7,912	-	-	-	-
Total Expense \$	7,456	-	-	-	-
Net Profit \$	456	-	-	-	-
Businesses reporting a loss (No.)	48	-	-	-	-
Total Sales \$	3,767	-	-	-	-
Total Expense \$	5,897	-	-	-	-
Net Loss \$	-2,130	-	-	-	-
1985					
All Businesses (No.)	69	11	20	17	21
Total Sales \$	11,926	351	1,227	1,732	8,616
Total Expense \$	11,591	321	1,186	1,591	8,493
Net Profit (loss) \$	335	30	41	141	123
Businesses reporting a profit (No.)	43	11	14	11	7
Total Sales \$	3,929	351	886	1,122	1,570
Total Expense \$	3,536	321	840	956	1,419
Net Profit \$	393	30	46	166	151
Businesses reporting a loss (No.)	26	-	6	6	14
Total Sales \$	7,997	-	341	610	7,046
Total Expense \$	8,055	-	346	635	7,074
Net Loss \$	-58	-	-5	-25	-28

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	329	82		82		82		83				
Businesses in sample	42											
Low sales value (\$000's)	(1)	(1)		16		62		206				
High sales value (\$000's)	(1)	16		62		(1)						
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales						Percent of sales					
Cost of Sales	64.6	-	65.7	67.0	72.6	94.9	68.0	-	65.7	67.0	72.6	
Occupancy Expenses	7.5	19.0	5.2	6.9	9.5	97.2	7.7	24.8	5.4	6.9	9.5	
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	1.2	1.0	0.6	1.0	2.4	83.0	1.5	1.3	0.7	1.2	2.8	
Repairs & Maintenance	0.5	1.9	0.2	0.4	0.6	51.1	0.9	2.4	1.0	0.8	0.7	
Heat, Light & Telephone	1.6	1.4	1.4	1.9	2.0	94.1	1.7	1.8	1.5	2.0	2.0	
Business & Property Tax	0.8	0.3	0.4	1.0	1.4	89.8	0.9	0.4	0.5	1.1	1.4	
Insurance	0.4	1.7	0.3	0.6	0.4	69.6	0.6	2.2	0.8	0.6	0.4	
Rent	2.9	12.8	2.3	2.1	2.7	49.0	6.0	16.7	9.6	4.2	3.3	
Personnel Expenses	9.8	-	12.3	5.9	10.9	83.1	11.8	-	13.4	9.1	10.9	
Financial Expenses	3.4	1.9	4.9	2.0	2.5	97.2	3.5	2.4	5.1	2.0	2.5	
Bank Interest & Charges	1.5	1.7	1.0	1.8	2.0	92.5	1.6	2.3	1.1	1.8	2.4	
Professional Fees	1.9	0.1	3.9	0.2	0.5	77.1	2.5	0.2	4.8	0.3	0.6	
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	
Sales and Admin. Expenses	7.2	...	7.1	6.8	4.7	100.0	7.2	...	7.1	6.8	4.7	
Advertising	2.0	2.1	1.6	1.5	2.9	96.7	2.0	2.8	1.7	1.5	2.9	
Supplies	2.3	...	1.6	1.5	1.2	98.8	2.3	...	1.6	1.5	1.2	
Delivery	2.3	3.7	3.6	1.4	0.5	81.1	2.8	3.7	3.8	1.4	1.3	
Fuel Expense	0.7	0.3	0.3	2.2	0.1	33.9	2.0	0.4	1.5	3.1	0.4	
Other Expenses	4.2	1.4	7.2	2.0	1.8	93.5	4.5	1.4	8.0	2.2	1.8	
Profit (loss)	3.3	...	-2.4	9.4	-2.0	96.3	3.4	...	-2.4	9.4	-2.2	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample	42				
Low sales value (\$000's)	(1)	(1)	16	62	206
High sales value (\$000's)	(1)	16	62	206	(1)
		Average (\$000's)			
Assets					
Cash	3	-	1	3	6
Accounts and Notes Receivable	5	-	-	2	15
Inventory	25	-	2	15	73
Other Current Assets	1	-	-	-	1
Total Current Assets	33	-	3	20	96
Fixed Assets	16	-	1	7	50
Less: Accum. Dep. on Fixed Assets	7	-	-	3	23
Other Assets	1	-	-	-	4
Total Assets	43	-	3	25	127
Liabilities and Equity					
Current Loans	5	-	1	7	10
Other Current Liabilities	15	-	2	9	43
Total Current Liabilities	20	-	3	16	53
Mortgages Payable	-	-	-	-	-
Long Term Debt	3	-	-	2	9
Other Liabilities	20	-	-	2	69
Total Liabilities	43	-	4	20	131
Total Equity	-	-	-	5	-4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample	42				
Low sales value (\$000's)	(1)	(1)	16	62	206
High sales value (\$000's)	(1)	16	62	206	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	3.4	-	0.5	10.6	4.0
Leverage Ratios					
Debt Equity ratio (times)	-1.5	-	-1.3	2.8	-3.6
Interest Coverage ratio (times)	178.1	21.5	42.2	...	5.2
Debt ratio (times)	7.0	-	13.8	0.7	1.1

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	54	--	--	--	--
Businesses in sample	2	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	359	17,309	1,246	60	43
less than 20	344	12,823	932	58	42
20 - 99	10	3,485	246	1	1
100 - 499	4	X	47	1	-
500 and over	X	X	21	-	-
1985					
Total	340	21,567	1,432	41	
less than 20	325	14,712	996	37	
20 - 99	10	3,130	205	4	
100 - 499	4	X	177		
500 and over	X	X	54		

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	288	71	72	73	72
Total Sales \$	40,289	1,230	3,100	7,196	28,763
Total Expense \$	37,977	1,004	3,122	6,571	27,280
Net Profit (loss) \$	2,312	226	-22	625	1,483
Businesses reporting a profit (No.)	219	52	50	53	64
Total Sales \$	33,886	938	2,203	5,098	25,647
Total Expense \$	30,825	659	1,804	4,312	24,050
Net Profit \$	3,061	279	399	786	1,597
Businesses reporting loss (No.)	69	19	22	20	8
Total Sales \$	6,403	292	897	2,098	3,116
Total Expense \$	7,152	345	1,318	2,259	3,230
Net Loss \$	-749	-53	-421	-161	-114
1983					
All Businesses (No.)	337	84	81	88	84
Total Sales \$	49,456	1,279	2,972	8,194	37,011
Total Expense \$	47,521	1,229	2,828	7,732	35,732
Net Profit (loss) \$	1,935	50	144	462	1,279
Businesses reporting a profit (No.)	251	68	48	74	61
Total Sales \$	37,365	925	1,852	6,874	27,714
Total Expense \$	34,537	791	1,541	6,267	25,938
Net Profit \$	2,828	134	311	607	1,776
Businesses reporting a loss (No.)	86	16	33	14	23
Total Sales \$	12,091	354	1,120	1,320	9,297
Total Expense \$	12,984	438	1,287	1,465	9,794
Net Loss \$	-893	-84	-167	-145	-497
1984					
All Businesses (No.)	464	110	96	115	143
Total Sales \$	67,158	1,633	3,070	8,176	54,279
Total Expense \$	65,054	1,355	2,952	8,172	52,575
Net Profit (loss) \$	2,104	278	118	4	1,704
Businesses reporting a profit (No.)	308	75	58	61	114
Total Sales \$	41,710	1,200	1,725	5,153	33,632
Total Expense \$	38,944	852	1,418	4,925	31,749
Net Profit \$	2,766	348	307	228	1,883
Businesses reporting a loss (No.)	156	35	38	54	29
Total Sales \$	25,448	433	1,345	3,023	20,647
Total Expense \$	26,110	503	1,534	3,247	20,826
Net Loss \$	-662	-70	-189	-224	-179
1985					
All Businesses (No.)	329	40	124	75	90
Total Sales \$	47,153	553	4,073	9,469	33,058
Total Expense \$	46,511	288	3,749	8,760	33,714
Net Profit (loss) \$	642	265	324	709	-656
Businesses reporting a profit (No.)	192	40	51	69	32
Total Sales \$	23,611	553	2,230	8,634	12,194
Total Expense \$	21,720	288	1,667	7,864	11,901
Net Profit \$	1,891	265	563	770	293
Businesses reporting a loss (No.)	137	-	73	6	58
Total Sales \$	23,542	-	1,843	835	20,864
Total Expense \$	24,791	-	2,082	896	21,813
Net Loss \$	-1,249	-	-239	-61	-949

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	658		164		164		165	165			
Businesses in sample	91										
Low sales value (\$000's)	(1)		(1)		159		356	759			
High sales value (\$000's)	(1)		159		356		759	(1)			
Industry Average(2)											
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Percent of sales									Percent of sales		
Cost of Sales	78.0	82.6	66.6	82.5	80.4	100.0	78.0	82.6	66.6	82.5	80.4
Occupancy Expenses	5.6	7.3	6.8	4.6	3.7	100.0	5.6	7.3	6.8	4.6	3.7
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.1	1.2	0.8	1.6	0.8	81.5	1.4	1.7	1.0	2.0	0.9
Repairs & Maintenance	0.5	0.3	0.6	0.5	0.4	87.1	0.5	0.5	0.7	0.5	0.5
Heat, Light & Telephone	2.0	2.6	3.4	1.2	0.8	100.0	2.0	2.6	3.4	1.2	0.8
Business & Property Tax	0.7	0.9	1.0	0.5	0.4	88.8	0.8	1.4	1.0	0.5	0.4
Insurance	0.5	0.8	0.6	0.4	0.3	99.8	0.5	0.8	0.6	0.4	0.3
Rent	0.8	1.4	0.3	0.5	1.0	42.7	1.9	3.7	0.8	2.0	1.5
Personnel Expenses	8.9	5.2	13.3	7.1	9.7	87.0	10.2	8.9	15.0	7.1	9.7
Financial Expenses	1.4	1.0	1.4	2.0	1.4	95.6	1.5	1.2	1.4	2.0	1.4
Bank Interest & Charges	1.1	0.8	0.8	1.6	1.1	85.9	1.3	1.3	1.0	1.7	1.1
Professional Fees	0.4	0.2	0.5	0.4	0.3	80.4	0.4	0.3	0.6	0.5	0.3
Franchise Fees	-	...	...	...	...	3.2	0.2	-	-	...	-
Sales and Admin. Expenses	3.2	4.5	3.9	1.7	2.6	100.0	3.2	4.5	3.9	1.7	2.6
Advertising	0.7	0.7	1.5	0.4	0.4	100.0	0.7	0.7	1.5	0.4	0.4
Supplies	1.0	1.6	1.1	0.7	0.6	100.0	1.0	1.6	1.1	0.7	0.6
Delivery	1.3	1.7	1.2	0.6	1.6	88.7	1.4	2.1	1.4	0.6	1.8
Fuel Expense	0.2	0.5	0.1	0.1	0.1	20.5	0.9	1.2	0.5	0.8	0.4
Other Expenses	2.3	2.2	3.5	2.2	1.3	88.5	2.6	3.4	3.9	2.2	1.3
Profit (loss)	0.6	-2.8	4.6	-0.2	0.9	100.0	0.6	-2.8	4.6	-0.2	0.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	..	..	..	..	..

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as retail diesel fuel filling stations, gas bars, gasoline service stations, retail gasoline motor vehicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	658	164	164	165	165
Businesses in sample	91				
Low sales value (\$000's)	(1)	(1)	159	356	759
High sales value (\$000's)	(1)	159	356	759	(1)
		Average (\$000's)			
Assets					
Cash	7	-	1	10	17
Accounts and Notes Receivable	13	3	8	8	32
Inventory	22	10	11	25	43
Other Current Assets	3	-	-	2	9
Total Current Assets	45	13	21	45	101
Fixed Assets	82	13	39	152	122
Less. Accum. Dep. on Fixed Assets	19	4	17	18	38
Other Assets	5	-	1	17	3
Total Assets	114	22	43	196	188
Liabilities and Equity					
Current Loans	16	1	11	12	39
Other Current Liabilities	24	6	14	25	51
Total Current Liabilities	40	6	25	37	90
Mortgages Payable	6	5	2	11	4
Long Term Debt	13	-	4	12	34
Other Liabilities	42	6	3	122	38
Total Liabilities	101	17	33	183	166
Total Equity	13	5	11	14	22

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	658	164	164	165	165
Businesses in sample	91				
Low sales value (\$000's)	(1)	(1)	159	356	759
High sales value (\$000's)	(1)	159	356	759	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.5	1.1	1.3	1.8	1.6
Leverage Ratios					
Debt Equity ratio (times)	-51.5	28.0	-6.3	-194.8	20.5
Interest Coverage ratio (times)	47.0	149.0	...	53.1	24.5
Debt ratio (times)	0.8	0.8	0.8	0.9	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	255	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	21	--	--	--	--
Sale of Fixed Assets	8	--	--	--	--
Increase in Long Term Debt	32	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	63	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	37	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	22	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	66	--	--	--	--
Increase (Decrease) in Net Working Capital	-4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	576	29,831	3,179	108	67
less than 20	548	22,856	2,435	105	65
20 - 99	24	5,507	588	3	2
100 - 499	X	X	15	-	-
500 and over	3	X	141	-	-
1985					
Total	572	38,615	3,394	59	..
less than 20	549	29,302	2,576	56	
20 - 99	18	5,505	484	2	
100 - 499	3	X	171	1	
500 and over	X	X	163	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	851	210	215	212	214
Total Sales \$	249,217	4,821	18,866	52,959	172,571
Total Expense \$	240,593	3,043	17,330	50,669	169,551
Net Profit (loss) \$	8,624	1,778	1,536	2,290	3,020
Businesses reporting a profit (No.)	649	176	165	161	147
Total Sales \$	173,268	4,146	15,223	39,981	113,918
Total Expense \$	163,046	2,254	13,261	37,084	110,447
Net Profit \$	10,222	1,892	1,962	2,897	3,471
Businesses reporting loss (No.)	202	34	50	51	67
Total Sales \$	75,949	675	3,643	12,978	58,653
Total Expense \$	77,547	789	4,069	13,585	59,104
Net Loss \$	-1,598	-114	-426	-607	-451
1983					
All Businesses (No.)	656	163	164	164	165
Total Sales \$	249,967	7,373	24,505	57,769	160,320
Total Expense \$	243,822	6,467	23,430	55,458	158,467
Net Profit (loss) \$	6,145	906	1,075	2,311	1,853
Businesses reporting a profit (No.)	473	109	118	130	116
Total Sales \$	180,254	5,132	17,872	45,123	112,127
Total Expense \$	171,494	3,874	16,211	42,379	109,030
Net Profit \$	8,760	1,258	1,661	2,744	3,097
Businesses reporting a loss (No.)	183	54	46	34	49
Total Sales \$	69,713	2,241	6,633	12,646	48,193
Total Expense \$	72,328	2,593	7,219	13,079	49,437
Net Loss \$	-2,615	-352	-586	-433	-1,244
1984					
All Businesses (No.)	629	155	159	157	158
Total Sales \$	295,497	12,639	36,002	73,880	172,976
Total Expense \$	288,352	12,474	34,692	71,078	170,108
Net Profit (loss) \$	7,145	165	1,310	2,802	2,868
Businesses reporting a profit (No.)	462	80	129	115	138
Total Sales \$	246,757	6,481	29,260	56,013	155,003
Total Expense \$	238,013	5,468	27,677	53,007	151,861
Net Profit \$	8,744	1,013	1,583	3,006	3,142
Businesses reporting a loss (No.)	167	75	30	42	20
Total Sales \$	48,740	6,158	6,742	17,867	17,973
Total Expense \$	50,339	7,006	7,015	18,071	18,247
Net Loss \$	-1,599	-848	-273	-204	-274
1985					
All Businesses (No.)	677	169	166	173	169
Total Sales \$	343,400	16,794	45,535	94,133	186,938
Total Expense \$	336,020	15,652	43,481	92,999	183,888
Net Profit (loss) \$	7,380	1,142	2,054	1,134	3,050
Businesses reporting a profit (No.)	493	112	145	106	130
Total Sales \$	251,893	11,922	39,462	59,237	141,272
Total Expense \$	242,713	10,415	37,065	57,276	137,957
Net Profit \$	9,180	1,507	2,397	1,961	3,315
Businesses reporting a loss (No.)	184	57	21	67	39
Total Sales \$	91,507	4,872	6,073	34,896	45,666
Total Expense \$	93,307	5,237	6,416	35,723	45,931
Net Loss \$	-1,800	-365	-343	-827	-265

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	213		53		53		53	54			
Businesses in sample	28										
Low sales value (\$000's)	(1)		(1)		103		162	388			
High sales value (\$000's)	(1)		103		162		388	(1)			
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%			
	Percent of sales						Percent of sales				
Cost of Sales	54.7	58.7	50.8	64.2	53.2	100.0	54.7	58.7	50.8	64.2	53.2
Occupancy Expenses	7.2	16.6	5.5	7.6	6.7	100.0	7.2	16.6	5.5	7.6	6.7
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.8	1.4	1.8	2.6	1.4	96.4	1.8	2.4	1.8	2.6	1.4
Repairs & Maintenance	0.4	0.7	0.4	0.2	0.3	94.0	0.4	1.3	0.4	0.3	0.3
Heat, Light & Telephone	1.7	0.7	1.7	1.8	1.9	93.8	1.8	2.9	1.7	1.8	1.9
Business & Property Tax	0.8	2.5	0.5	0.6	0.9	98.2	0.8	3.0	0.5	0.6	0.9
Insurance	0.5	1.2	0.3	0.6	0.5	99.3	0.5	1.2	0.3	0.6	0.6
Rent	2.0	10.1	0.7	1.7	1.7	85.9	2.3	16.5	0.7	2.6	2.0
Personnel Expenses	24.8	20.2	32.8	14.4	21.6	97.3	25.5	24.1	33.2	15.0	21.6
Financial Expenses	2.8	4.3	3.5	1.9	2.2	100.0	2.8	4.3	3.5	1.9	2.2
Bank Interest & Charges	2.2	2.6	2.8	1.4	1.8	100.0	2.2	2.6	2.8	1.4	1.8
Professional Fees	0.6	1.7	0.7	0.5	0.3	98.9	0.6	1.7	0.7	0.5	0.3
Franchise Fees	-	...	...	...	...	2.9	1.0	-	-	-	...
Sales and Admin. Expenses	6.1	9.4	7.6	5.2	4.0	100.0	6.1	9.4	7.6	5.2	4.0
Advertising	1.2	1.7	1.3	1.2	0.9	100.0	1.2	1.7	1.3	1.2	0.9
Supplies	1.2	2.5	0.4	1.9	1.4	100.0	1.2	2.5	0.4	1.9	1.4
Delivery	3.4	4.0	5.9	0.7	1.6	99.4	3.4	4.0	5.9	0.7	1.6
Fuel Expense	0.4	...	...	...	...	20.8	1.9	...	...	...	...
Other Expenses	1.6	2.2	1.7	1.8	1.3	100.0	1.6	2.2	1.7	1.8	1.3
Profit (loss)	2.8	-11.4	-1.9	4.9	11.0	100.0	2.8	-11.4	-1.9	4.9	11.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	213	53	53	53	54
Businesses in sample	28				
Low sales value (\$000's)	(1)	(1)	103	162	388
High sales value (\$000's)	(1)	103	162	388	(1)
		Average (\$000's)			
Assets					
Cash	13	1	10	4	24
Accounts and Notes Receivable	24	3	9	11	56
Inventory	63	7	24	57	128
Other Current Assets	2	-	1	1	3
Total Current Assets	102	11	44	73	212
Fixed Assets	76	21	42	50	148
Less: Accum. Dep. on Fixed Assets	30	3	15	12	64
Other Assets	8	-	1	1	22
Total Assets	156	29	72	111	318
Liabilities and Equity					
Current Loans	17	-	20	14	18
Other Current Liabilities	61	18	20	43	134
Total Current Liabilities	78	19	40	56	152
Mortgages Payable	1	-	-	6	-
Long Term Debt	13	-	13	16	15
Other Liabilities	21	-	5	10	52
Total Liabilities	113	19	58	88	218
Total Equity	43	10	14	23	99

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	213	53	53	53	54
Businesses in sample	28				
Low sales value (\$000's)	(1)	(1)	103	162	388
High sales value (\$000's)	(1)	103	162	388	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.7	4.0	1.5	1.6	1.6
Leverage Ratios					
Debt Equity ratio (times)	6.7	-0.9	13.7	4.9	-1.5
Interest Coverage ratio (times)	82.8	80.7	...	24.9	220.7
Debt ratio (times)	0.7	0.7	0.7	0.8	0.7

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	169	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	28	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	14	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	2	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	50	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	9	--	--	--	--
Payment of Dividends	6	--	--	--	--
Repayment of Long Term Debt	21	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	4	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	41	--	--	--	--
Increase (Decrease) in Net Working Capital	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	129	9,389	704	31	13
less than 20	122	5,987	448	27	13
20 - 99	7	3,402	256	4	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	130	12,084	669	11	-
less than 20	125	8,401	466	10	-
20 - 99	4	X	93	1	-
100 - 499	X	X	110	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	138	34	33	36	35
Total Sales \$	48,408	2,501	6,128	10,699	29,080
Total Expense \$	46,758	2,365	6,029	10,212	28,152
Net Profit (loss) \$	1,650	136	99	487	928
Businesses reporting a profit (No.)	108	21	28	31	28
Total Sales \$	39,348	1,737	5,273	8,955	23,383
Total Expense \$	37,250	1,478	5,039	8,395	22,338
Net Profit \$	2,098	259	234	560	1,045
Businesses reporting loss (No.)	30	13	5	5	7
Total Sales \$	9,060	764	855	1,744	5,697
Total Expense \$	9,508	887	990	1,817	5,814
Net Loss \$	-448	-123	-135	-73	-117
1983					
All Businesses (No.)	148	34	36	40	38
Total Sales \$	51,461	1,315	4,361	12,263	33,522
Total Expense \$	50,111	1,247	4,299	11,759	32,806
Net Profit (loss) \$	1,350	68	62	504	716
Businesses reporting a profit (No.)	103	24	22	30	27
Total Sales \$	36,381	890	2,883	9,426	23,182
Total Expense \$	34,357	664	2,731	8,796	22,166
Net Profit \$	2,024	226	152	630	1,016
Businesses reporting a loss (No.)	45	10	14	10	11
Total Sales \$	15,080	425	1,478	2,837	10,340
Total Expense \$	15,754	583	1,568	2,963	10,640
Net Loss \$	-674	-158	-90	-126	-300
1984					
All Businesses (No.)	176	21	51	52	52
Total Sales \$	59,988	2,249	7,281	11,767	38,691
Total Expense \$	58,172	2,207	7,131	10,998	37,836
Net Profit (loss) \$	1,816	42	150	769	855
Businesses reporting a profit (No.)	131	12	49	29	41
Total Sales \$	48,236	1,328	7,060	6,859	32,989
Total Expense \$	46,030	1,200	6,887	5,863	32,080
Net Profit \$	2,206	128	173	996	909
Businesses reporting a loss (No.)	45	9	2	23	11
Total Sales \$	11,752	921	221	4,908	5,702
Total Expense \$	12,142	1,007	244	5,135	5,756
Net Loss \$	-390	-86	-23	-227	-54
1985					
All Businesses (No.)	217	20	88	50	59
Total Sales \$	77,223	1,324	12,286	16,051	47,562
Total Expense \$	74,256	1,382	12,580	14,643	45,651
Net Profit (loss) \$	2,967	-58	-294	1,408	1,911
Businesses reporting a profit (No.)	141	12	44	41	44
Total Sales \$	57,682	784	7,089	14,067	35,742
Total Expense \$	53,843	715	6,993	12,630	33,505
Net Profit \$	3,839	69	96	1,437	2,237
Businesses reporting a loss (No.)	76	8	44	9	15
Total Sales \$	19,541	540	5,197	1,984	11,820
Total Expense \$	20,413	667	5,587	2,013	12,146
Net Loss \$	-872	-127	-390	-29	-326

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan. General Stores (SIC 6412)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	124	31		31		31		31						
Businesses in sample	24													
Low sales value (\$000's)	(1)													
High sales value (\$000's)	(1)			134		249		468						
	(1)			249		468		(1)						
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%			
	Percent of sales						Percent of sales							
Cost of Sales	82.9	86.3	85.8	79.6	82.7	100.0	82.9	86.3	85.8	79.6	82.7			
Occupancy Expenses	4.8	5.6	5.1	5.2	3.6	100.0	4.8	5.6	5.1	5.2	3.6			
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-			
Depreciation	0.8	0.8	0.6	0.8	0.9	88.0	0.9	1.5	0.7	0.8	0.9			
Repairs & Maintenance	0.7	0.5	0.7	1.0	0.5	97.4	0.7	0.5	0.8	1.0	0.5			
Heat, Light & Telephone	2.0	2.6	2.1	2.5	1.2	100.0	2.0	2.6	2.1	2.5	1.2			
Business & Property Tax	0.7	1.0	1.1	0.6	0.5	100.0	0.7	1.0	1.1	0.6	0.5			
Insurance	0.4	0.8	0.4	0.2	0.5	96.8	0.4	0.8	0.4	0.2	0.5			
Rent	-	...	...	...	...	6.8	0.5	-	...	...	-	
Personnel Expenses	6.0	2.5	1.1	7.1	9.3	83.8	7.1	5.6	1.7	7.1	9.3			
Financial Expenses	1.6	0.7	2.3	2.2	1.4	95.3	1.7	0.8	2.3	2.2	1.4			
Bank Interest & Charges	1.1	0.4	1.5	1.5	1.1	90.6	1.3	0.7	1.5	1.5	1.1			
Professional Fees	0.5	0.3	0.7	0.6	0.4	92.1	0.5	0.3	0.9	0.6	0.4			
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-			
Sales and Admin. Expenses	1.6	1.2	1.4	2.3	1.2	100.0	1.6	1.2	1.4	2.3	1.2			
Advertising	0.5	0.1	0.5	1.0	0.3	94.7	0.5	0.1	0.5	1.0	0.3			
Supplies	0.6	0.6	0.1	0.7	0.6	99.4	0.6	0.6	0.1	0.8	0.6			
Delivery	0.3	0.1	0.6	0.3	0.3	77.7	0.4	0.5	0.6	0.3	0.4			
Fuel Expense	0.2	0.4	0.3	0.2	-	34.2	0.6	1.6	0.3	0.9	0.2			
Other Expenses	0.8	1.6	0.5	1.0	0.4	85.9	1.0	1.6	0.9	1.0	0.4			
Profit (loss)	2.3	2.2	3.8	2.6	1.3	100.0	2.3	2.2	3.8	2.6	1.3			
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2)* Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	124	31	31	31	31
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	134	249	468
High sales value (\$000's)	(1)	134	249	468	(1)
		Average (\$000's)			
Assets					
Cash	5	1	5	3	9
Accounts and Notes Receivable	13	-	8	15	23
Inventory	75	5	35	59	157
Other Current Assets	-	-	-	-	-
Total Current Assets	94	6	48	77	189
Fixed Assets	48	2	21	45	94
Less: Accum. Dep. on Fixed Assets	26	1	4	29	49
Other Assets	4	-	-	-	12
Total Assets	120	6	66	93	246
Liabilities and Equity					
Current Loans	10	1	2	14	17
Other Current Liabilities	35	-	24	31	66
Total Current Liabilities	45	1	26	45	83
Mortgages Payable	-	-	-	1	-
Long Term Debt	16	-	2	2	48
Other Liabilities	24	-	11	18	53
Total Liabilities	87	1	39	66	185
Total Equity	34	5	28	27	61

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Saskatchewan, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	124	31	31	31	31
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	134	249	468
High sales value (\$000's)	(1)	134	249	468	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	2.4	4.3	2.4	2.3	2.3
Leverage Ratios					
Debt:Equity ratio (times)	-0.2	0.3	-1.4	0.3	-0.1
Interest Coverage ratio (times)	5.2	8.6	5.2	3.7	5.3
Debt ratio (times)	0.7	0.2	0.6	0.8	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	53	--	--	--	--
Businesses in sample	4	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	9	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	6	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	18	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	2	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	9	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	15	--	--	--	--
Increase (Decrease) in Net Working Capital	3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	285	129,371	12,141	19	11
less than 20	239	8,929	842	18	11
20 - 99	21	8,958	847	1	-
100 - 499	13	23,331	2,183	-	-
500 and over	12	88,153	8,269	-	-
1985					
Total	265	137,512	11,557	18	
less than 20	224	10,022	846	18	
20 - 99	22	11,183	944	-	
100 - 499	8	19,232	1,603	-	
500 and over	11	97,075	8,164	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan. General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	137	29	37	34	37
Total Sales \$	56,553	1,849	6,874	10,821	37,009
Total Expense \$	55,356	1,955	6,573	10,395	36,433
Net Profit (loss) \$	1,197	-106	301	426	576
Businesses reporting a profit (No.)	97	7	34	29	27
Total Sales \$	41,714	256	6,366	9,116	25,978
Total Expense \$	39,900	225	6,059	8,614	25,002
Net Profit \$	1,814	31	307	502	974
Businesses reporting loss (No.)	40	22	3	5	10
Total Sales \$	14,839	1,593	508	1,705	11,033
Total Expense \$	15,456	1,730	514	1,781	11,431
Net Loss \$	-617	-137	-6	-76	-398
1983					
All Businesses (No.)	121	30	30	28	33
Total Sales \$	49,118	1,435	4,373	10,022	33,288
Total Expense \$	47,746	1,436	4,209	9,671	32,430
Net Profit (loss) \$	1,372	-1	164	351	858
Businesses reporting a profit (No.)	100	25	25	23	27
Total Sales \$	38,995	1,221	3,472	8,485	25,817
Total Expense \$	37,103	1,165	3,237	8,030	24,671
Net Profit \$	1,892	56	235	455	1,146
Businesses reporting a loss (No.)	21	5	5	5	6
Total Sales \$	10,123	214	901	1,537	7,471
Total Expense \$	10,643	271	972	1,641	7,759
Net Loss \$	-520	-57	-71	-104	-288
1984					
All Businesses (No.)	137	33	34	23	47
Total Sales \$	43,441	2,099	5,525	6,683	29,134
Total Expense \$	42,237	2,194	5,267	6,461	28,315
Net Profit (loss) \$	1,204	-95	258	222	819
Businesses reporting a profit (No.)	92	7	32	23	30
Total Sales \$	30,120	566	5,108	6,683	17,763
Total Expense \$	28,373	533	4,845	6,461	16,534
Net Profit \$	1,747	33	263	222	1,229
Businesses reporting a loss (No.)	45	26	2	-	17
Total Sales \$	13,321	1,533	417	-	11,371
Total Expense \$	13,864	1,661	422	-	11,781
Net Loss \$	-543	-128	-5	-	-410
1985					
All Businesses (No.)	124	30	17	39	38
Total Sales \$	49,359	3,518	3,550	12,487	29,804
Total Expense \$	48,144	3,384	3,396	12,081	29,283
Net Profit (loss) \$	1,215	134	154	406	521
Businesses reporting a profit (No.)	107	22	15	39	31
Total Sales \$	41,237	3,204	2,957	12,487	22,589
Total Expense \$	39,977	3,055	2,800	12,081	22,041
Net Profit \$	1,260	149	157	406	548
Businesses reporting a loss (No.)	17	8	2	-	7
Total Sales \$	8,122	314	593	-	7,215
Total Expense \$	8,167	329	596	-	7,242
Net Loss \$	-45	-15	-3	-	-27

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%	
Number of businesses (estimated)	238	--	--	--	--	--	--	--	
Businesses in sample	14								
Low sales value (\$000's)	(1)	--	--	--	--	--	--	--	
High sales value (\$000's)	(1)	--	--	--	--	--	--	--	
Selected expense item	Industry Average(2)					Reporting businesses only (3)			
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	
	Percent of sales						Percent of sales		
Cost of Sales	64.4	--	--	--	--	100.0	64.4	--	--
Occupancy Expenses	7.4	--	--	--	--	100.0	7.4	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--
Depreciation	0.4	--	--	--	--	79.2	0.6	--	--
Repairs & Maintenance	0.1	--	--	--	--	69.3	0.2	--	--
Heat, Light & Telephone	3.6	--	--	--	--	100.0	3.6	--	--
Business & Property Tax	1.6	--	--	--	--	82.0	2.0	--	--
Insurance	0.8	--	--	--	--	100.0	0.8	--	--
Rent	0.8	--	--	--	--	23.5	3.4	--	--
Personnel Expenses	12.9	--	--	--	--	100.0	12.9	--	--
Financial Expenses	2.5	--	--	--	--	100.0	2.5	--	--
Bank Interest & Charges	1.7	--	--	--	--	97.0	1.8	--	--
Professional Fees	0.7	--	--	--	--	100.0	0.7	--	--
Franchise Fees	-	--	--	--	--	-	--	--	--
Sales and Admin. Expenses	5.2	--	--	--	--	100.0	5.2	--	--
Advertising	1.6	--	--	--	--	100.0	1.6	--	--
Supplies	2.7	--	--	--	--	77.8	3.4	--	--
Delivery	0.6	--	--	--	--	41.9	1.4	--	--
Fuel Expense	0.3	--	--	--	--	11.8	2.9	--	--
Other Expenses	4.5	--	--	--	--	98.1	4.6	--	--
Profit (loss)	2.9	--	--	--	--	100.0	2.9	--	--
Total	100.0	--	--	--	--	100.0	---	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2)* Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	238	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	42	--	--	--	--
Accounts and Notes Receivable	21	--	--	--	--
Inventory	69	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	133	--	--	--	--
Fixed Assets	24	--	--	--	--
Less: Accum. Dep. on Fixed Assets	15	--	--	--	--
Other Assets	10	--	--	--	--
Total Assets	153	--	--	--	--
Liabilities and Equity					
Current Loans	7	--	--	--	--
Other Current Liabilities	71	--	--	--	--
Total Current Liabilities	78	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	4	--	--	--	--
Other Liabilities	20	--	--	--	--
Total Liabilities	102	--	--	--	--
Total Equity	51	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	238	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	4.0	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-12.2	--	--	--	--
Interest Coverage ratio (times)	9.4	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	41	--	--	--	--
Businesses in sample	4	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	21	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	3	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	39	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	14	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	10	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	9	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	5	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	39	--	--	--	--
Increase (Decrease) in Net Working Capital	--	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	285	129,371	12,141	19	11
less than 20	239	8,929	842	18	11
20 - 99	21	8,958	847	1	-
100 - 499	13	23,331	2,183	-	-
500 and over	12	88,153	8,269	-	-
1985					
Total	265	137,512	11,557	18	-
less than 20	224	10,022	846	18	-
20 - 99	22	11,183	944	-	-
100 - 499	8	19,232	1,603	-	-
500 and over	11	97,075	8,164	-	-

¹ Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

⁽²⁾ Refers to businesses reporting no payroll deductions in the previous year.

⁽³⁾ Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 Saskatchewan, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	85	18	24	21	22
Total Sales \$	25,472	338	1,995	6,098	17,041
Total Expense \$	24,828	353	1,991	5,971	16,513
Net Profit (loss) \$	644	-15	4	127	528
Businesses reporting a profit (No.)	66	16	14	16	20
Total Sales \$	21,913	271	962	4,855	15,825
Total Expense \$	21,066	263	825	4,684	15,294
Net Profit \$	847	8	137	171	531
Businesses reporting loss (No.)	19	2	10	5	2
Total Sales \$	3,559	67	1,033	1,243	1,216
Total Expense \$	3,762	90	1,166	1,287	1,219
Net Loss \$	-203	-23	-133	-44	-3
1983					
All Businesses (No.)	95	23	22	26	24
Total Sales \$	33,730	248	1,845	6,824	24,813
Total Expense \$	33,034	57	2,090	6,728	24,159
Net Profit (loss) \$	696	191	-245	96	654
Businesses reporting a profit (No.)	66	22	8	17	19
Total Sales \$	25,733	226	703	4,143	20,661
Total Expense \$	24,494	33	621	3,918	19,922
Net Profit \$	1,239	193	82	225	739
Businesses reporting a loss (No.)	29	1	14	9	5
Total Sales \$	7,997	22	1,142	2,681	4,152
Total Expense \$	8,540	24	1,469	2,810	4,237
Net Loss \$	-543	-2	-327	-129	-85
1984					
All Businesses (No.)	68	15	7	28	18
Total Sales \$	38,619	1,561	1,797	10,924	24,337
Total Expense \$	37,708	1,555	1,690	10,737	23,726
Net Profit (loss) \$	911	6	107	187	611
Businesses reporting a profit (No.)	63	10	7	28	18
Total Sales \$	37,831	773	1,797	10,924	24,337
Total Expense \$	36,805	652	1,690	10,737	23,726
Net Profit \$	1,026	121	107	187	611
Businesses reporting a loss (No.)	5	5	-	-	-
Total Sales \$	788	788	-	-	-
Total Expense \$	903	903	-	-	-
Net Loss \$	-115	-115	-	-	-
1985					
All Businesses (No.)	243	23	96	55	69
Total Sales \$	59,843	320	10,267	8,217	41,039
Total Expense \$	58,080	535	8,830	7,860	40,855
Net Profit (loss) \$	1,763	-215	1,437	357	184
Businesses reporting a profit (No.)	150	-	53	50	47
Total Sales \$	41,303	-	4,915	7,620	28,768
Total Expense \$	38,661	-	3,435	7,260	27,966
Net Profit \$	2,642	-	1,480	360	802
Businesses reporting a loss (No.)	93	23	43	5	22
Total Sales \$	18,540	320	5,352	597	12,271
Total Expense \$	19,419	535	5,395	600	12,889
Net Loss \$	-879	-215	-43	-3	-618

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	120		30		30		30	30			
Businesses in sample	25										
Low sales value (\$000's)	(1)		(1)		46		189				
High sales value (\$000's)	(1)		46		189		601	(1)			
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	70.6	78.9	60.9	70.3	73.0	99.7	70.8	79.8	60.9	70.3	73.0
Occupancy Expenses	9.0	10.8	11.5	9.3	5.3	100.0	9.0	10.8	11.5	9.3	5.3
Mortgage Interest	-	...	...	...	...	0.8	2.1	-	-	-	-
Depreciation	1.6	0.8	2.7	1.3	1.5	88.5	1.8	1.1	3.2	1.3	1.5
Repairs & Maintenance	0.2	-	0.4	0.3	0.2	74.8	0.3	-	0.6	0.3	0.2
Heat, Light & Telephone	2.0	2.9	3.0	0.9	1.3	100.0	2.0	2.9	3.0	0.9	1.3
Business & Property Tax	1.5	4.9	0.8	0.2	0.5	94.4	1.6	4.9	1.0	0.3	0.5
Insurance	0.8	1.7	1.0	0.3	0.3	95.6	0.8	1.7	1.0	0.3	0.4
Rent	2.8	0.6	3.6	6.1	1.5	77.3	3.6	1.1	4.6	6.5	1.7
Personnel Expenses	7.0	1.7	5.2	8.3	11.8	92.2	7.6	2.5	5.3	8.3	11.8
Financial Expenses	3.2	3.3	2.2	2.8	4.2	94.8	3.3	3.3	2.8	2.8	4.2
Bank Interest & Charges	2.8	3.1	1.8	2.5	3.7	94.8	2.9	3.1	2.2	2.5	3.7
Professional Fees	0.3	0.1	0.4	0.3	0.4	71.9	0.5	0.7	0.7	0.3	0.4
Franchise Fees	-	...	...	...	...	5.5	0.6	-	-	-	-
Sales and Admin. Expenses	8.1	16.6	5.0	5.9	5.8	99.7	8.1	16.8	5.0	5.9	5.8
Advertising	3.3	4.1	1.7	4.0	3.5	99.7	3.3	4.1	1.7	4.0	3.5
Supplies	3.1	9.1	1.9	1.2	0.8	99.7	3.1	9.2	1.9	1.2	0.8
Delivery	1.0	0.9	0.8	0.6	1.5	95.8	1.0	1.1	0.8	0.6	1.5
Fuel Expense	0.8	...	...	...	...	42.8	1.8				
Other Expenses	1.8	1.0	4.1	1.0	1.0	100.0	1.8	1.0	4.1	1.0	1.0
Profit (loss)	0.3	-12.2	11.1	2.6	-1.0	100.0	0.3	-12.2	11.1	2.6	-1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	120	30	30	30	30
Businesses in sample	25				
Low sales value (\$000's)	(1)	(1)	46	189	601
High sales value (\$000's)	(1)	46	189	601	(1)
		Average (\$000's)			
Assets					
Cash	2	-	2	2	2
Accounts and Notes Receivable	12	-	1	1	37
Inventory	106	8	28	62	278
Other Current Assets	1	-	1	1	3
Total Current Assets	121	9	32	66	320
Fixed Assets	31	4	21	24	67
Less: Accum. Dep. on Fixed Assets	8	-	3	5	19
Other Assets	12	-	4	4	34
Total Assets	156	13	54	89	401
Liabilities and Equity					
Current Loans	45	2	14	27	116
Other Current Liabilities	40	1	7	28	107
Total Current Liabilities	85	3	21	55	223
Mortgages Payable	3	-	-	5	6
Long Term Debt	11	1	1	6	31
Other Liabilities	18	-	16	4	43
Total Liabilities	117	5	39	70	304
Total Equity	39	8	16	19	98

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	120	30	30	30	30
Businesses in sample	25				
Low sales value (\$000's)	(1)	(1)	46	189	601
High sales value (\$000's)	(1)	46	189	601	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.9	2.9	1.4	2.3	1.6
Leverage Ratios					
Debt Equity ratio (times)	6.4	0.6	10.7	9.0	3.7
Interest Coverage ratio (times)	2.0	...	8.6	2.1	1.3
Debt ratio (times)	0.7	0.4	0.8	0.9	0.7

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	51	--	--	--	--
Businesses in sample	5	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	-4	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	15	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	8	--	--	--	--
Sale of Investments	7	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	28	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	8	--	--	--	--
Repayment of Long Term Debt	12	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	3	--	--	--	--
Repayment of Adv. From Owners and Affil.	7	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	37	--	--	--	--
Increase (Decrease) in Net Working Capital	-9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	64	4,691	389	9	19
less than 20	63	X	258	9	19
20 - 99	-	-	-	-	-
100 - 499	X	X	131	-	-
500 and over	-	-	-	-	-
1985					
Total	88	7,411	558	6	...
less than 20	86	4,087	308	6	
20 - 99	X	X	20	-	
100 - 499	X	X	230	-	
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	92	22	23	24	23
Total Sales \$	28,359	868	2,897	7,574	17,020
Total Expense \$	27,713	957	2,859	7,209	16,688
Net Profit (loss) \$	646	-89	38	365	332
Businesses reporting a profit (No.)	65	10	15	19	21
Total Sales \$	23,747	334	1,872	5,787	15,754
Total Expense \$	22,645	314	1,747	5,385	15,199
Net Profit \$	1,102	20	125	402	555
Businesses reporting loss (No.)	27	12	8	5	2
Total Sales \$	4,612	534	1,025	1,787	1,266
Total Expense \$	5,068	643	1,112	1,824	1,489
Net Loss \$	-456	-109	-87	-37	-223
1983					
All Businesses (No.)	119	29	29	31	30
Total Sales \$	30,093	862	3,005	6,532	19,694
Total Expense \$	29,302	841	2,794	6,411	19,256
Net Profit (loss) \$	791	21	211	121	438
Businesses reporting a profit (No.)	62	6	18	17	21
Total Sales \$	19,308	349	1,929	3,432	13,598
Total Expense \$	17,881	280	1,707	3,078	12,816
Net Profit \$	1,427	69	222	354	782
Businesses reporting a loss (No.)	57	23	11	14	9
Total Sales \$	10,785	513	1,076	3,100	6,096
Total Expense \$	11,421	561	1,087	3,333	6,440
Net Loss \$	-636	-48	-11	-233	-344
1984					
All Businesses (No.)	197	44	34	66	53
Total Sales \$	64,204	1,433	4,550	22,850	35,371
Total Expense \$	62,608	1,488	4,295	22,331	34,494
Net Profit (loss) \$	1,596	-55	255	519	877
Businesses reporting a profit (No.)	125	16	25	42	42
Total Sales \$	47,744	843	3,536	13,766	29,599
Total Expense \$	44,698	770	3,255	12,502	28,171
Net Profit \$	3,046	73	281	1,264	1,428
Businesses reporting a loss (No.)	72	28	9	24	11
Total Sales \$	16,460	590	1,014	9,084	5,772
Total Expense \$	17,910	718	1,040	9,829	6,323
Net Loss \$	-1,450	-128	-26	-745	-551
1985					
All Businesses (No.)	120	28	32	24	36
Total Sales \$	38,743	683	3,743	8,449	25,868
Total Expense \$	38,737	736	3,561	8,228	26,212
Net Profit (loss) \$	6	-53	182	221	-344
Businesses reporting a profit (No.)	62	-	20	23	18
Total Sales \$	22,418	-	2,127	8,316	11,975
Total Expense \$	21,395	-	1,888	8,090	11,417
Net Profit \$	1,023	-	239	226	558
Businesses reporting a loss (No.)	58	28	12	1	18
Total Sales \$	16,325	683	1,616	133	13,893
Total Expense \$	17,342	736	1,673	138	14,795
Net Loss \$	-1,017	-53	-57	-5	-902

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	281		70		70		70	71			
Businesses in sample	24										
Low sales value (\$000's)	(1)		(1)		15		21	154			
High sales value (\$000's)	(1)		15		21		154	(1)			
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%			
	Percent of sales					Percent of sales					
Cost of Sales	51.3	52.7	...	60.4	53.2	100.0	51.3	52.7	...	60.4	53.2
Occupancy Expenses	19.4	40.5	23.4	9.3	16.8	100.0	19.4	40.5	23.4	9.3	16.8
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	5.6	15.9	10.9	1.2	2.4	97.1	5.8	15.9	10.9	1.3	2.4
Repairs & Maintenance	0.6	0.2	0.6	1.0	0.4	76.5	0.8	0.6	1.3	1.1	0.4
Heat, Light & Telephone	4.0	12.0	5.1	2.2	0.8	100.0	4.0	12.0	5.1	2.2	0.8
Business & Property Tax	1.9	2.9	5.2	0.5	1.4	100.0	1.9	2.9	5.2	0.5	1.4
Insurance	0.8	2.0	1.5	0.4	0.4	89.8	0.9	3.1	1.5	0.4	0.4
Rent	6.5	7.5	-	4.0	11.6	76.9	8.4	10.6	-	4.3	12.3
Personnel Expenses	7.6	-	2.2	3.0	20.0	77.6	9.7	0.1	4.3	3.2	20.0
Financial Expenses	4.0	5.9	6.6	2.9	3.0	93.4	4.3	9.1	6.6	2.9	3.0
Bank Interest & Charges	3.2	5.4	6.3	1.7	2.2	86.7	3.6	18.1	6.3	1.7	2.2
Professional Fees	0.7	0.5	0.2	0.9	0.8	82.7	0.9	0.8	0.5	1.0	0.9
Franchise Fees	0.1	...	...	...	...	2.7	3.6	-	-	...	-
Sales and Admin. Expenses	6.8	10.7	4.6	7.7	4.2	100.0	6.8	10.7	4.6	7.7	4.2
Advertising	1.4	0.3	1.6	2.4	0.9	93.4	1.6	0.5	1.6	2.4	0.9
Supplies	1.0	0.1	1.0	1.3	1.1	87.8	1.1	0.3	1.0	1.3	1.1
Delivery	2.6	1.1	2.0	3.9	2.2	74.4	3.5	1.7	4.1	4.5	2.8
Fuel Expense	1.8	...	...	...	...	28.4	6.3	...	...	...	...
Other Expenses	1.2	0.5	...	0.7	0.7	69.5	1.7	0.7	4.8	1.9	0.7
Profit (loss)	9.9	-10.2	...	16.0	2.0	100.0	9.9	-10.2	...	16.0	2.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	281	70	70	70	71
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	21	154
High sales value (\$000's)	(1)	15	21	154	(1)
		Average (\$000's)			
Assets					
Cash	8	-	-	2	23
Accounts and Notes Receivable	1	-	-	4	-
Inventory	35	-	-	8	106
Other Current Assets	1	-	-	2	2
Total Current Assets	46	-	-	16	130
Fixed Assets	11	8	9	7	20
Less: Accum. Dep. on Fixed Assets	4	1	2	2	9
Other Assets	5	-	-	-	15
Total Assets	58	7	7	21	156
Liabilities and Equity					
Current Loans	3	-	-	2	7
Other Current Liabilities	15	-	1	3	45
Total Current Liabilities	18	-	1	5	52
Mortgages Payable	1	-	-	2	-
Long Term Debt	7	-	-	1	21
Other Liabilities	14	-	5	-	42
Total Liabilities	39	-	6	8	114
Total Equity	19	7	1	13	41

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	281	70	70	70	71
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	21	154
High sales value (\$000's)	(1)	15	21	154	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	4.5	-	0.1	7.0	2.8
Leverage Ratios					
Debt Equity ratio (times)	15.4	-	5.1	0.2	38.8
Interest Coverage ratio (times)	27.6	...	6.4	59.8	2.6
Debt ratio (times)	0.5	-	0.8	0.3	0.7

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	2	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	409	13,927	1,148	64	20
less than 20	389	11,012	908	61	20
20 - 99	15	2,606	215	3	-
100 - 499	5	309	25	-	-
500 and over	-	-	-	-	-
1985					
Total	276	12,397	929	19	-
less than 20	261	9,781	736	17	-
20 - 99	7	1,675	125	-	-
100 - 499	6	X	22	1	-
500 and over	X	X	46	1	-

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	126	29	34	32	31
Total Sales \$	15,705	352	754	3,093	11,506
Total Expense \$	15,088	424	745	2,967	10,952
Net Profit (loss) \$	617	-72	9	126	554
Businesses reporting a profit (No.)	74	-	24	26	24
Total Sales \$	12,374	-	487	2,545	9,342
Total Expense \$	11,411	-	404	2,389	8,618
Net Profit \$	963	-	83	156	724
Businesses reporting loss (No.)	52	29	10	6	7
Total Sales \$	3,331	352	267	548	2,164
Total Expense \$	3,677	424	341	578	2,334
Net Loss \$	-346	-72	-74	-30	-170
1983					
All Businesses (No.)	160	25	47	40	48
Total Sales \$	13,998	441	1,217	2,071	10,269
Total Expense \$	13,479	440	1,037	2,006	9,996
Net Profit (loss) \$	519	1	180	65	273
Businesses reporting a profit (No.)	131	23	36	35	37
Total Sales \$	9,874	399	898	1,747	6,830
Total Expense \$	9,073	383	696	1,652	6,342
Net Profit \$	801	16	202	95	488
Businesses reporting a loss (No.)	29	2	11	5	11
Total Sales \$	4,124	42	319	324	3,439
Total Expense \$	4,406	57	341	354	3,654
Net Loss \$	-282	-15	-22	-30	-215
1984					
All Businesses (No.)	159	26	52	33	48
Total Sales \$	19,777	317	1,474	2,771	15,215
Total Expense \$	19,250	378	1,568	2,419	14,885
Net Profit (loss) \$	527	-61	-94	352	330
Businesses reporting a profit (No.)	92	-	29	21	42
Total Sales \$	11,887	-	807	2,138	8,942
Total Expense \$	11,091	-	772	1,726	8,593
Net Profit \$	796	-	35	412	349
Businesses reporting a loss (No.)	67	26	23	12	6
Total Sales \$	7,890	317	667	633	6,273
Total Expense \$	8,159	378	796	693	6,292
Net Loss \$	-269	-61	-129	-60	-19
1985					
All Businesses (No.)	281	53	37	105	86
Total Sales \$	32,194	706	700	6,040	24,748
Total Expense \$	31,487	778	401	6,650	23,658
Net Profit (loss) \$	707	-72	299	-610	1,090
Businesses reporting a profit (No.)	176	19	37	34	86
Total Sales \$	28,875	274	700	3,153	24,748
Total Expense \$	27,237	274	401	2,904	23,658
Net Profit \$	1,638	-	299	249	1,090
Businesses reporting a loss (No.)	105	34	-	71	-
Total Sales \$	3,319	432	-	2,887	-
Total Expense \$	4,250	504	-	3,746	-
Net Loss \$	-931	-72	-	-859	-

¹These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	197	--		--		--		--						
Businesses in sample	15	--		--		--		--						
Low sales value (\$000's)	(1)	--		--		--		--						
High sales value (\$000's)	(1)	--		--		--		--						
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%			
		Percent of sales					Percent of sales							
Cost of Sales	49.4	--	--	--	--	100.0	49.4	--	--	--	--			
Occupancy Expenses	15.9	--	--	--	--	100.0	15.9	--	--	--	--			
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--			
Depreciation	4.0	--	--	--	--	98.1	4.1	--	--	--	--			
Repairs & Maintenance	0.7	--	--	--	--	85.5	0.9	--	--	--	--			
Heat, Light & Telephone	3.9	--	--	--	--	100.0	3.9	--	--	--	--			
Business & Property Tax	1.8	--	--	--	--	100.0	1.8	--	--	--	--			
Insurance	1.1	--	--	--	--	95.0	1.1	--	--	--	--			
Rent	4.4	--	--	--	--	67.0	6.5	--	--	--	--			
Personnel Expenses	7.9	--	--	--	--	87.0	9.1	--	--	--	--			
Financial Expenses	4.6	--	--	--	--	100.0	4.6	--	--	--	--			
Bank Interest & Charges	3.8	--	--	--	--	100.0	3.8	--	--	--	--			
Professional Fees	0.8	--	--	--	--	84.9	1.0	--	--	--	--			
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--			
Sales and Admin. Expenses	6.0	--	--	--	--	100.0	6.0	--	--	--	--			
Advertising	1.4	--	--	--	--	100.0	1.4	--	--	--	--			
Supplies	1.1	--	--	--	--	92.0	1.2	--	--	--	--			
Delivery	3.2	--	--	--	--	82.9	3.8	--	--	--	--			
Fuel Expense	0.3	--	--	--	--	21.6	1.5	--	--	--	--			
Other Expenses	1.2	--	--	--	--	56.6	2.2	--	--	--	--			
Profit (loss)	14.9	--	--	--	--	100.0	14.9	--	--	--	--			
Total	100.0	--	--	--	--	100.0	...	--	--	--	--			

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as retail carvings and artcraft, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods, novelties, souvenirs, joke shops, retail handicraft macrame, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	197	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	17	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	22	--	--	--	--
Fixed Assets	8	--	--	--	--
Less: Accum. Dep. on Fixed Assets	2	--	--	--	--
Other Assets	7	--	--	--	--
Total Assets	35	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	7	--	--	--	--
Total Current Liabilities	8	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	10	--	--	--	--
Other Liabilities	2	--	--	--	--
Total Liabilities	21	--	--	--	--
Total Equity	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	197	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	4.9	--	--	--	--
Leverage Ratios					
Debt:Equity ratio (times)	0.2	--	--	--	--
Interest Coverage ratio (times)	33.2	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)					
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital					

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	381	13,282	1,094	58	15
less than 20	361	10,367	854	55	15
20 - 99	15	2,606	215	3	-
100 - 499	5	309	25	-	-
500 and over	-	-	-	-	-
1985					
Total	240	11,586	868	15	
less than 20	225	8,970	675	13	
20 - 99	7	1,675	125	-	
100 - 499	6	X	22	1	
500 and over	X	X	46	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	60	15	13	17	15
Total Sales \$	7,391	209	346	1,652	5,184
Total Expense \$	6,999	166	411	1,605	4,817
Net Profit (loss) \$	392	43	-65	47	367
Businesses reporting a profit (No.)	48	14	3	16	15
Total Sales \$	7,024	197	79	1,564	5,184
Total Expense \$	6,543	148	70	1,508	4,817
Net Profit \$	481	49	9	56	367
Businesses reporting loss (No.)	12	1	10	1	-
Total Sales \$	367	12	267	88	-
Total Expense \$	456	18	341	97	-
Net Loss \$	-89	-6	-74	-9	-
1983					
All Businesses (No.)	106	24	28	19	35
Total Sales \$	7,410	416	647	812	5,535
Total Expense \$	7,162	415	583	790	5,374
Net Profit (loss) \$	248	1	64	22	161
Businesses reporting a profit (No.)	91	23	27	15	26
Total Sales \$	5,428	399	618	610	3,801
Total Expense \$	4,998	383	553	570	3,492
Net Profit \$	430	16	65	40	309
Businesses reporting a loss (No.)	15	1	1	4	9
Total Sales \$	1,982	17	29	202	1,734
Total Expense \$	2,164	32	30	220	1,882
Net Loss \$	-182	-15	-1	-18	-148
1984					
All Businesses (No.)	63	-	-	-	-
Total Sales \$	6,422	-	-	-	-
Total Expense \$	5,794	-	-	-	-
Net Profit (loss) \$	628	-	-	-	-
Businesses reporting a profit (No.)	33	-	-	-	-
Total Sales \$	5,352	-	-	-	-
Total Expense \$	4,605	-	-	-	-
Net Profit \$	747	-	-	-	-
Businesses reporting a loss (No.)	30	-	-	-	-
Total Sales \$	1,070	-	-	-	-
Total Expense \$	1,189	-	-	-	-
Net Loss \$	-119	-	-	-	-
1985					
All Businesses (No.)	198	34	19	86	59
Total Sales \$	17,012	530	385	4,076	12,021
Total Expense \$	16,717	565	106	4,617	11,429
Net Profit (loss) \$	295	-35	279	-541	592
Businesses reporting a profit (No.)	121	18	19	25	59
Total Sales \$	14,648	315	385	1,927	12,021
Total Expense \$	13,545	295	106	1,715	11,429
Net Profit \$	1,103	20	279	212	592
Businesses reporting a loss (No.)	77	16	-	61	-
Total Sales \$	2,364	215	-	2,149	-
Total Expense \$	3,172	270	-	2,902	-
Net Loss \$	-808	-55	-	-753	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	1,463	365		366		366		366				
Businesses in sample	40											
Low sales value (\$000's)	(1)			(1)		18		29				
High sales value (\$000's)	(1)			18		29		55				
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales					Percent of sales						
Occupancy Expenses	39.0	26.8	56.9	29.3	39.1	94.0	41.4	36.9	56.9	29.3	39.2	
Mortgage Interest	5.0	...	...	...	...	13.5	37.1	...	...	...	...
Depreciation	10.2	3.5	14.3	14.9	7.3	65.4	15.5	17.7	18.1	17.3	10.4	
Repairs & Maintenance	6.6	7.8	7.5	4.0	6.9	68.1	9.6	10.7	11.2	13.6	6.9	
Heat, Light & Telephone	4.0	2.1	4.0	0.8	8.4	54.2	7.4	2.9	9.2	5.2	10.0	
Business & Property Tax	11.3	11.4	13.0	8.9	11.5	83.2	13.6	15.7	13.2	15.7	11.7	
Insurance	1.8	1.3	3.6	0.7	1.3	71.4	2.5	2.8	4.1	1.5	1.4	
Rent	0.1	...	...	...	...	3.1	4.1	...	...	...	...
Personnel Expenses	11.3	1.2	23.8	12.5	5.8	38.0	29.6	6.2	54.9	42.2	10.5	
Financial Expenses	27.0	...	18.3	26.8	21.5	92.3	29.2	...	18.3	26.8	21.5	
Bank Interest & Charges	23.9	41.1	15.3	22.5	20.1	80.2	29.8	108.3	15.3	30.8	20.1	
Professional Fees	3.1	4.2	3.0	4.3	1.4	76.7	4.1	7.9	3.8	6.1	1.4	
Other Expenses	20.2	48.5	1.4	33.1	5.6	91.1	22.2	54.8	1.6	38.4	5.6	
Profit (loss)	2.5	...	-0.4	-1.6	28.1	100.0	2.5	...	-0.4	-1.6	28.1	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,463	365	366	366	366
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	18	29	55
High sales value (\$000's)	(1)	18	29	55	(1)
		Average (\$000's)			
Assets					
Cash	26	4	1	6	86
Accounts and Notes Receivable	4	5	3	2	5
Inventory	1	-	-	-	5
Other Current Assets	11	7	-	5	29
Total Current Assets	42	16	4	12	126
Fixed Assets	294	29	101	348	644
Less: Accum. Dep. on Fixed Assets	67	14	25	41	172
Other Assets	56	-	7	37	164
Total Assets	325	32	87	356	762
Liabilities and Equity					
Current Loans	11	1	4	8	27
Other Current Liabilities	29	19	4	26	63
Total Current Liabilities	39	19	8	34	90
Mortgages Payable	89	11	27	-	287
Long Term Debt	13	-	14	21	15
Other Liabilities	126	14	39	298	150
Total Liabilities	267	45	88	353	542
Total Equity	58	-13	-1	4	220

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,463	365	366	366	366
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	18	29	55
High sales value (\$000's)	(1)	18	29	55	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.7	0.5	1.2	1.9	2.7
Leverage Ratios					
Debt/Equity ratio (times)	5.0	-3.6	20.2	-2.5	2.8
Interest Coverage ratio (times)	39.8	0.5	..	84.7	79.6
Debt ratio (times)	1.0	1.8	0.8	1.0	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan. Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,365	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	33	--	--	--	--
Increase in Long Term Debt	28	--	--	--	--
Advances From Owners and Affiliates	12	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	2	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	87	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	47	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	20	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	10	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	3	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	86	--	--	--	--
Increase (Decrease) in Net Working Capital	1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan. Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	574	34,148	2,033	93	58
less than 20	529	17,082	1,001	85	56
20 - 99	32	9,998	629	7	2
100 - 499	9	6,354	370	1	-
500 and over	4	714	33	-	-
1985					
Total	548	39,953	2,083	76	
less than 20	509	19,109	994	75	
20 - 99	23	11,823	624	-	
100 - 499	10	7,803	405	-	
500 and over	6	1,218	60	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	811	202	203	203	203
Total Sales \$	96,695	3,621	8,112	16,285	68,67
Total Expense \$	97,505	4,125	8,091	17,260	68,02
Net Profit (loss) \$	-810	-504	21	-975	64
Businesses reporting a profit (No.)	247	74	67	45	6
Total Sales \$	28,465	1,211	2,655	3,597	21,00
Total Expense \$	18,268	817	1,124	2,593	13,73
Net Profit \$	10,197	394	1,531	1,004	7,26
Businesses reporting loss (No.)	564	128	136	158	14
Total Sales \$	68,230	2,410	5,457	12,688	47,67
Total Expense \$	79,237	3,308	6,967	14,667	54,29
Net Loss \$	-11,007	-898	-1,510	-1,979	-6,62
1983					
All Businesses (No.)	831	207	208	208	208
Total Sales \$	115,872	3,681	8,481	19,566	84,14
Total Expense \$	105,948	2,667	8,004	16,882	78,39
Net Profit (loss) \$	9,924	1,014	477	2,684	5,74
Businesses reporting a profit (No.)	419	102	104	108	10
Total Sales \$	58,445	1,729	4,187	10,405	42,12
Total Expense \$	37,828	9	2,644	5,344	29,84
Net Profit \$	20,617	1,720	1,543	5,061	12,27
Businesses reporting a loss (No.)	412	105	104	100	10
Total Sales \$	57,427	1,952	4,294	9,161	42,02
Total Expense \$	68,120	2,676	5,360	11,538	48,54
Net Loss \$	-10,693	-724	-1,066	-2,377	-6,52
1984					
All Businesses (No.)	1,079	246	260	270	30
Total Sales \$	113,362	4,581	7,133	16,415	85,23
Total Expense \$	101,468	4,709	6,146	17,417	73,19
Net Profit (loss) \$	11,894	-128	987	-1,002	12,03
Businesses reporting a profit (No.)	735	154	216	182	18
Total Sales \$	77,377	3,203	5,937	10,756	57,48
Total Expense \$	59,393	3,098	4,189	10,187	41,91
Net Profit \$	17,984	105	1,748	569	15,56
Businesses reporting a loss (No.)	344	92	44	88	12
Total Sales \$	35,985	1,378	1,196	5,659	27,75
Total Expense \$	42,075	1,611	1,957	7,230	31,27
Net Loss \$	-6,090	-233	-761	-1,571	-3,52
1985					
All Businesses (No.)	1,524	365	372	389	39
Total Sales \$	120,193	4,750	8,706	16,234	90,50
Total Expense \$	95,613	3,588	6,644	15,939	69,44
Net Profit (loss) \$	24,580	1,162	2,062	295	21,06
Businesses reporting a profit (No.)	864	244	197	178	24
Total Sales \$	80,641	3,226	4,688	7,241	65,48
Total Expense \$	49,883	1,822	1,702	5,104	41,25
Net Profit \$	30,758	1,404	2,986	2,137	24,23
Businesses reporting a loss (No.)	660	121	175	211	15
Total Sales \$	39,552	1,524	4,018	8,993	25,01
Total Expense \$	45,730	1,766	4,942	10,835	28,18
Net Loss \$	-6,178	-242	-924	-1,842	-3,17

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%		
Number of businesses (estimated)	367		--		--		--	--		
Businesses in sample	14									
Low sales value (\$000's)	(1)		--		--		--	--		
High sales value (\$000's)	(1)		--		--		--	--		
<hr/>										
	Industry Average(2)					Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%		
	Percent of sales						Percent of sales			
Occupancy Expenses	49.0	--	--	--	--	100.0	49.0	--	--	--
Mortgage Interest	2.7	--	--	--	--	6.1	43.2	--	--	--
Depreciation	18.7	--	--	--	--	99.0	18.9	--	--	--
Repairs & Maintenance	7.0	--	--	--	--	69.4	10.0	--	--	--
Heat, Light & Telephone	6.6	--	--	--	--	55.2	11.9	--	--	--
Business & Property Tax	11.7	--	--	--	--	82.0	14.2	--	--	--
Insurance	2.1	--	--	--	--	69.4	3.0	--	--	--
Rent	0.3	--	--	--	--	5.6	5.7	--	--	--
Personnel Expenses	2.9	--	--	--	--	38.1	7.5	--	--	--
Financial Expenses	25.1	--	--	--	--	100.0	25.1	--	--	--
Bank Interest & Charges	23.0	--	--	--	--	85.8	26.8	--	--	--
Professional Fees	2.1	--	--	--	--	79.8	2.6	--	--	--
Other Expenses	26.5	--	--	--	--	85.8	30.9	--	--	--
Profit (loss)	-3.4	--	--	--	--	100.0	-3.4	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as arena operating, conference convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	367	--	--	--	--
Businesses in sample	14	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	12	--	--	--	--
Accounts and Notes Receivable	8	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	52	--	--	--	--
Total Current Assets	72	--	--	--	--
Fixed Assets	556	--	--	--	--
Less: Accum. Dep. on Fixed Assets	135	--	--	--	--
Other Assets	81	--	--	--	--
Total Assets	574	--	--	--	--
Liabilities and Equity					
Current Loans	27	--	--	--	--
Other Current Liabilities	83	--	--	--	--
Total Current Liabilities	110	--	--	--	--
Mortgages Payable	268	--	--	--	--
Long Term Debt	17	--	--	--	--
Other Liabilities	172	--	--	--	--
Total Liabilities	566	--	--	--	--
Total Equity	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	367	--	--	--	--
Businesses in sample	14	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	2.6	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	13.9	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	286	--	--	--	--
Businesses in sample	8	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	22	--	--	--	--
Sale of Fixed Assets	19	--	--	--	--
Increase in Long Term Debt	68	--	--	--	--
Advances From Owners and Affiliates	12	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	122	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	45	--	--	--	--
Payment of Dividends	6	--	--	--	--
Repayment of Long Term Debt	31	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	38	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	123	--	--	--	--
Increase (Decrease) in Net Working Capital	-	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	574	34,148	2,033	93	58
less than 20	529	17,082	1,001	85	56
20 - 99	32	9,998	629	7	2
100 - 499	9	6,354	370	1	-
500 and over	4	714	33	-	-
1985					
Total	548	39,953	2,083	76	
less than 20	509	19,109	994	75	
20 - 99	23	11,823	624	-	
100 - 499	10	7,803	405	-	
500 and over	6	1,218	60	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 Saskatchewan, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	188	47	47	46	48
Total Sales \$	22,676	892	2,164	3,996	15,624
Total Expense \$	24,328	1,273	2,654	4,070	16,331
Net Profit (loss) \$	-1,652	-381	-490	-74	-707
Businesses reporting a profit (No.)	51	9	11	15	16
Total Sales \$	8,111	153	435	1,227	6,296
Total Expense \$	6,513	90	272	889	5,262
Net Profit \$	1,598	63	163	338	1,034
Businesses reporting loss (No.)	137	38	36	31	32
Total Sales \$	14,565	739	1,729	2,769	9,328
Total Expense \$	17,815	1,183	2,382	3,181	11,069
Net Loss \$	-3,250	-444	-653	-412	-1,741
1983					
All Businesses (No.)	213	53	53	53	54
Total Sales \$	29,400	891	2,074	5,024	21,411
Total Expense \$	26,393	299	1,730	4,752	19,612
Net Profit (loss) \$	3,007	592	344	272	1,799
Businesses reporting a profit (No.)	107	32	25	25	25
Total Sales \$	13,859	491	971	2,346	10,051
Total Expense \$	7,101	551	530	1,502	5,620
Net Profit \$	6,758	-60	441	844	4,431
Businesses reporting a loss (No.)	106	21	28	28	29
Total Sales \$	15,541	400	1,103	2,678	11,360
Total Expense \$	19,292	850	1,200	3,250	13,992
Net Loss \$	-3,751	-450	-97	-572	-2,632
1984					
All Businesses (No.)	351	44	130	45	132
Total Sales \$	38,063	550	3,024	1,838	32,651
Total Expense \$	32,653	594	2,782	1,804	27,473
Net Profit (loss) \$	5,410	-44	242	34	5,178
Businesses reporting a profit (No.)	201	-	86	1	114
Total Sales \$	25,315	-	2,233	52	23,030
Total Expense \$	18,418	-	1,814	33	16,637
Net Profit \$	6,897	-	419	19	6,393
Businesses reporting a loss (No.)	150	44	44	44	18
Total Sales \$	12,748	550	791	1,786	9,621
Total Expense \$	14,235	594	968	1,837	10,836
Net Loss \$	-1,487	-44	-177	-51	-1,215
1985					
All Businesses (No.)	427	59	117	118	133
Total Sales \$	52,051	592	3,095	5,037	43,327
Total Expense \$	45,983	710	3,166	5,407	36,700
Net Profit (loss) \$	6,068	-118	-71	-370	6,627
Businesses reporting a profit (No.)	165	-	65	11	89
Total Sales \$	38,112	-	1,588	588	35,936
Total Expense \$	29,881	-	984	163	28,734
Net Profit \$	8,231	-	604	425	7,202
Businesses reporting a loss (No.)	262	59	52	107	44
Total Sales \$	13,939	592	1,507	4,449	7,391
Total Expense \$	16,102	710	2,182	5,244	7,966
Net Loss \$	-2,163	-118	-675	-795	-575

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	682	170		170		171		171				
Businesses in sample	41											
Low sales value (\$000's)	(1)			(1)		58		103				
High sales value (\$000's)	(1)			58		103		180				
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales					Percent of sales						
Occupancy Expenses	16.0	15.8	21.8	11.0	14.7	100.0	16.0	15.8	21.8	11.0	14.7	
Mortgage Interest	-	-	-	-	-	-	6.2	-	-	-	-	
Depreciation	4.7	3.3	11.0	1.6	2.1	75.3	0.8	5.3	11.0	2.4	3.2	
Repairs & Maintenance	0.6	0.2	1.0	0.5	0.7	79.9	3.4	0.6	1.0	0.6	0.8	
Heat, Light & Telephone	3.4	4.3	4.7	2.1	2.8	99.9	4.3	4.7	2.1	2.1	2.8	
Business & Property Tax	1.7	1.7	2.6	1.0	1.5	95.1	1.8	2.3	2.6	1.0	1.5	
Insurance	2.2	0.9	2.4	0.6	4.3	88.0	2.5	1.7	2.4	0.6	4.6	
Rent	3.3	5.4	0.2	5.2	3.2	65.8	5.0	8.3	2.1	5.6	3.2	
Personnel Expenses	44.2	...	43.1	50.5	61.0	92.8	47.6	...	44.6	50.5	61.0	
Financial Expenses	4.6	4.9	9.2	1.6	2.7	99.9	4.7	4.9	9.2	1.6	2.7	
Bank Interest & Charges	3.3	2.7	7.5	0.7	1.7	92.8	3.5	3.9	7.6	0.7	1.7	
Professional Fees	1.4	2.2	1.7	0.9	1.0	94.6	1.5	2.5	1.7	0.9	1.0	
Other Expenses	24.3	...	17.8	31.3	20.5	100.0	24.3	...	17.8	31.3	20.5	
Profit (loss)	10.9	...	8.0	5.6	1.2	100.0	10.9	...	8.0	5.6	1.2	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agents.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	682	170	170	171	171
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	58	103	180
High sales value (\$000's)	(1)	58	103	180	(1)
		Average (\$000's)			
Assets					
Cash	32	15	14	20	71
Accounts and Notes Receivable	29	7	17	43	45
Inventory	-	1	-	-	-
Other Current Assets	7	-	-	-	24
Total Current Assets	68	22	32	63	140
Fixed Assets	45	10	34	14	109
Less: Accum. Dep. on Fixed Assets	13	3	7	7	33
Other Assets	37	14	30	46	52
Total Assets	137	43	89	115	270
Liabilities and Equity					
Current Loans	8	3	3	8	16
Other Current Liabilities	73	14	38	56	163
Total Current Liabilities	81	17	41	64	179
Mortgages Payable	1	-	3	-	-
Long Term Debt	7	2	16	1	6
Other Liabilities	39	4	25	26	91
Total Liabilities	128	23	85	92	276
Total Equity	9	20	4	23	-7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	682	170	170	171	171
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	58	103	180
High sales value (\$000's)	(1)	58	103	180	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.2	3.1	0.9	1.1	0.8
Leverage Ratios					
Debt-Equity ratio (times)	30.0	0.4	75.9	21.8	5.7
Interest Coverage ratio (times)	65.0	86.4	2.5	235.7	...
Debt ratio (times)	1.5	0.6	1.0	0.7	3.1

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	524	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	-	--	--	--	--
Sale of Fixed Assets	17	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	9	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	35	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	10	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	5	--	--	--	--
Repayment of Adv. From Owners and Affil.	7	--	--	--	--
Decrease in Equity	6	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	38	--	--	--	--
Increase (Decrease) in Net Working Capital	-3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	536	37,143	2,817	98	80
less than 20	498	21,194	1,605	90	73
20 - 99	22	7,600	578	3	6
100 - 499	7	3,828	291	-	-
500 and over	9	4,521	343	5	1
1985					
Total	594	56,882	2,527	67	
less than 20	557	34,734	1,544	61	
20 - 99	23	11,543	513	4	
100 - 499	6	4,493	199	1	
500 and over	8	6,112	271	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	469	117	116	118	118
Total Sales \$	76,183	3,015	6,859	15,945	50,364
Total Expense \$	69,190	2,650	5,614	14,019	46,907
Net Profit (loss) \$	6,993	365	1,245	1,926	3,457
Businesses reporting a profit (No.)	345	85	90	82	88
Total Sales \$	54,618	2,125	5,262	11,145	36,086
Total Expense \$	44,604	1,409	3,691	8,585	30,919
Net Profit \$	10,014	716	1,571	2,560	5,167
Businesses reporting loss (No.)	124	32	26	36	30
Total Sales \$	21,565	890	1,597	4,800	14,278
Total Expense \$	24,586	1,241	1,923	5,434	15,988
Net Loss \$	-3,021	-351	-326	-634	-1,710
1983					
All Businesses (No.)	532	131	134	133	134
Total Sales \$	84,263	2,743	6,781	16,133	58,606
Total Expense \$	76,682	1,743	5,284	14,059	55,596
Net Profit (loss) \$	7,581	1,000	1,497	2,074	3,010
Businesses reporting a profit (No.)	397	104	96	101	96
Total Sales \$	61,164	2,171	4,749	12,356	41,888
Total Expense \$	50,375	885	2,845	9,765	36,880
Net Profit \$	10,789	1,286	1,904	2,591	5,008
Businesses reporting a loss (No.)	135	27	38	32	38
Total Sales \$	23,099	572	2,032	3,777	16,718
Total Expense \$	26,307	858	2,439	4,294	18,716
Net Loss \$	-3,208	-286	-407	-517	-1,998
1984					
All Businesses (No.)	699	166	149	204	180
Total Sales \$	100,170	3,279	7,837	25,638	63,416
Total Expense \$	84,854	3,603	6,338	13,785	61,128
Net Profit (loss) \$	15,316	-324	1,499	11,853	2,288
Businesses reporting a profit (No.)	473	73	101	165	134
Total Sales \$	79,996	1,310	6,281	20,162	52,243
Total Expense \$	60,845	522	4,113	7,883	48,327
Net Profit \$	19,151	788	2,168	12,279	3,916
Businesses reporting a loss (No.)	226	93	48	39	46
Total Sales \$	20,174	1,969	1,556	5,476	11,173
Total Expense \$	24,009	3,081	2,225	5,902	12,801
Net Loss \$	-3,835	-1,112	-669	-426	-1,628
1985					
All Businesses (No.)	684	139	193	171	181
Total Sales \$	113,717	4,707	12,561	19,724	76,725
Total Expense \$	106,227	3,112	11,786	14,697	76,632
Net Profit (loss) \$	7,490	1,595	775	5,027	93
Businesses reporting a profit (No.)	487	128	139	122	98
Total Sales \$	78,281	4,361	9,352	14,244	50,324
Total Expense \$	67,320	2,760	8,251	8,114	48,195
Net Profit \$	10,961	1,601	1,101	6,130	2,129
Businesses reporting a loss (No.)	197	11	54	49	83
Total Sales \$	35,436	346	3,209	5,480	26,401
Total Expense \$	38,907	352	3,535	6,583	28,437
Net Loss \$	-3,471	-6	-326	-1,103	-2,036

¹(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	462	115		115		116		116			
Businesses in sample	22										
Low sales value (\$000's)	(1)		(1)				21	46			
High sales value (\$000's)	(1)		13		21		46	(1)			
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%			
	Percent of sales					Percent of sales					
Occupancy Expenses	17.1	4.4	73.9	0.9	18.3	56.3	30.5	15.2	73.9	3.8	18.3
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.0	0.8	-	0.5	6.0	40.2	4.9	2.8	-	2.7	6.0
Repairs & Maintenance	1.8	...	...	...	...	34.6	5.3	-	...	-	-
Heat, Light & Telephone	1.1	1.1	-	0.3	2.9	34.9	3.2	3.7	-	2.5	3.2
Business & Property Tax	0.6	...	...	...	...	19.2	3.1	-	-	-	-
Insurance	0.2	...	...	...	...	22.5	0.7	-	-	-	-
Rent	11.5	...	...	...	...	29.6	38.8	...	...	-	-
Personnel Expenses	22.8	7.0	10.4	25.4	38.6	61.2	37.3	24.1	10.4	50.0	48.6
Financial Expenses	3.9	4.7	-	1.7	8.6	48.1	8.1	16.3	-	3.7	9.1
Bank Interest & Charges	3.1	4.7	-	0.1	7.6	47.8	6.4	16.3	-	0.3	8.1
Professional Fees	0.9	...	...	...	...	27.4	3.1	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.8	5.1	-	1.4	4.6	45.4	6.2	17.7	-	2.3	7.7
Advertising	0.4	...	...	...	...	19.3	2.2	-	-	-	-
Supplies	0.6	...	...	...	...	16.1	3.9	-	-	-	-
Delivery	1.8	5.1	-	1.1	1.1	39.8	4.5	17.7	-	1.8	2.8
Other Expenses	3.9	0.3	-	2.4	10.8	54.0	7.1	1.2	-	4.2	10.8
Profit (loss)	49.4	78.5	15.8	68.2	19.1	100.0	49.4	78.5	15.8	68.2	19.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	462	115	115	116	116
Businesses in sample	22				
Low sales value (\$000's)	(1)	(1)	13	21	46
High sales value (\$000's)	(1)	13	21	46	(1)
		Average (\$000's)			
Assets					
Cash	24	-	-	-	90
Accounts and Notes Receivable	2	-	-	1	6
Inventory	-	-	-	-	1
Other Current Assets	13	-	-	-	47
Total Current Assets	39	-	-	2	144
Fixed Assets	32	-	-	-	119
Less: Accum. Dep. on Fixed Assets	8	-	-	-	30
Other Assets	11	-	-	-	40
Total Assets	73	-	-	2	272
Liabilities and Equity					
Current Loans	5	-	-	-	19
Other Current Liabilities	17	-	-	-	62
Total Current Liabilities	22	-	-	-	81
Mortgages Payable	-	-	-	-	-
Long Term Debt	7	-	-	-	27
Other Liabilities	16	-	-	-	59
Total Liabilities	45	-	-	-	
Total Equity	28	-	-	1	105

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	462	115	115	116	116
Businesses in sample	22				
Low sales value (\$000's)	(1)	(1)	13	21	46
High sales value (\$000's)	(1)	13	21	46	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	2.6	-	-	3.9	1.8
Leverage Ratios					
Debt Equity ratio (times)	9.0	-	-	0.3	14.6
Interest Coverage ratio (times)	175.5	2.6	-	...	13.3
Debt ratio (times)	0.6	-	-	0.3	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	90	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	17	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	26	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	17	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	37	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	40	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	94	--	--	--	--
Increase (Decrease) in Net Working Capital	-68	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	218	10,895	576	60	38
less than 20	205	8,453	448	55	36
20 - 99	10	1,881	99	5	1
100 - 499	X	X	10	-	-
500 and over	X	X	19	-	1
1985					
Total	251	19,719	995	40	
less than 20	233	11,574	585	38	
20 - 99	12	2,901	146	2	
100 - 499	3	3,141	158	-	
500 and over	3	2,103	106	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 Saskatchewan, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	276	58	78	70	7
Total Sales \$	21,015	696	1,556	3,495	15,26
Total Expense \$	17,090	79	718	2,396	13,89
Net Profit (loss) \$	3,925	617	838	1,099	1,37
Businesses reporting a profit (No.)	249	58	71	62	5
Total Sales \$	17,232	696	1,418	3,116	12,00
Total Expense \$	12,878	79	464	1,990	10,34
Net Profit \$	4,354	617	954	1,126	1,65
Businesses reporting loss (No.)	27	-	7	8	1
Total Sales \$	3,783	-	138	379	3,26
Total Expense \$	4,212	-	254	406	3,55
Net Loss \$	-429	-	-116	-27	-28
1983					
All Businesses (No.)	274	65	71	69	6
Total Sales \$	30,144	1,042	1,680	3,329	24,09
Total Expense \$	26,563	353	1,057	2,590	22,56
Net Profit (loss) \$	3,581	689	623	739	1,53
Businesses reporting a profit (No.)	219	60	49	56	5
Total Sales \$	22,483	966	1,211	2,572	17,73
Total Expense \$	17,965	259	527	1,673	15,50
Net Profit \$	4,518	707	684	899	2,22
Businesses reporting a loss (No.)	55	5	22	13	1
Total Sales \$	7,661	76	469	757	6,35
Total Expense \$	8,598	94	530	917	7,05
Net Loss \$	-937	-18	-61	-160	-69
1984					
All Businesses (No.)	494	123	118	125	12
Total Sales \$	36,901	1,793	2,388	4,430	28,29
Total Expense \$	23,628	26	693	1,549	21,36
Net Profit (loss) \$	13,273	1,767	1,695	2,881	6,93
Businesses reporting a profit (No.)	463	123	118	125	9
Total Sales \$	27,095	1,793	2,388	4,430	18,48
Total Expense \$	13,587	26	693	1,549	11,31
Net Profit \$	13,508	1,767	1,695	2,881	7,16
Businesses reporting a loss (No.)	31	-	-	-	3
Total Sales \$	9,806	-	-	-	9,80
Total Expense \$	10,041	-	-	-	10,04
Net Loss \$	-235	-	-	-	-235
1985					
All Businesses (No.)	470	64	160	123	12
Total Sales \$	37,635	736	2,526	3,762	30,61
Total Expense \$	26,176	-	1,144	1,039	23,99
Net Profit (loss) \$	11,459	736	1,382	2,723	6,61
Businesses reporting a profit (No.)	406	64	104	123	11
Total Sales \$	29,783	736	1,854	3,762	23,43
Total Expense \$	18,186	-	416	1,039	16,73
Net Profit \$	11,597	736	1,438	2,723	6,70
Businesses reporting a loss (No.)	64	-	56	-	-
Total Sales \$	7,852	-	672	-	7,18
Total Expense \$	7,990	-	728	-	7,26
Net Loss \$	-138	-	-56	-	-64

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	535	133		134		134		134						
Businesses in sample	59													
Low sales value (\$'000's)	(1)													
High sales value (\$'000's)	(1)			138		252		394 (1)						
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%			
	Percent of sales						Percent of sales							
Occupancy Expenses	20.1	34.2	15.5	16.7	14.9	100.0	20.1	34.2	15.5	16.7	14.9			
Mortgage Interest	0.6	..	..	..	..	8.3	6.7	-	-	-	-
Depreciation	6.7	10.8	6.5	6.0	3.8	92.4	7.2	11.7	6.6	6.2	4.5			
Repairs & Maintenance	2.6	4.5	1.6	1.9	2.4	98.2	2.6	4.8	1.6	2.0	2.4			
Heat, Light & Telephone	5.0	7.9	4.0	3.3	4.9	100.0	5.0	7.9	4.0	3.3	4.9			
Business & Property Tax	3.5	7.8	2.2	1.9	2.4	99.1	3.6	8.1	2.2	1.9	2.4			
Insurance	1.6	3.0	1.2	1.6	0.6	100.0	1.6	3.0	1.2	1.6	0.6			
Rent	0.2	..	..	..	..	13.2	1.3	..	..	..	..
Personnel Expenses	15.1	10.8	17.8	12.1	19.2	100.0	15.1	10.8	17.8	12.1	19.2			
Financial Expenses	9.2	14.4	7.7	9.2	5.9	100.0	9.2	14.4	7.7	9.2	5.9			
Bank Interest & Charges	8.4	13.4	6.9	8.2	5.3	95.0	8.8	16.5	7.0	8.2	5.3			
Professional Fees	0.8	1.0	0.7	1.0	0.6	99.1	0.8	1.0	0.7	1.0	0.6			
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-			
Sales and Admin. Expenses	5.4	9.1	5.3	4.2	3.2	100.0	5.4	9.1	5.3	4.2	3.2			
Advertising	1.4	1.4	2.2	1.0	0.8	97.9	1.4	1.5	2.2	1.0	0.8			
Supplies	2.6	4.6	2.1	2.4	1.4	98.1	2.6	4.6	2.2	2.5	1.4			
Delivery	1.2	2.8	0.8	0.8	0.4	84.9	1.4	2.8	1.3	0.8	0.5			
Laundry & Cleaning Expenses	0.3	0.4	0.1	0.1	0.6	28.8	1.0	1.6	1.4	0.3	0.9			
Other Expenses	47.5	20.1	56.0	58.3	54.7	100.0	47.5	20.1	56.0	58.3	54.7			
Profit (loss)	2.6	11.5	-2.3	-0.5	2.0	100.0	2.6	11.5	-2.3	-0.5	2.0			
Total	100.0	100.0	100.0	100.0	100.0	100.0	..	..	..	..	..

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985

Saskatchewan, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	535	133	134	134	134
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	138	252	394
High sales value (\$000's)	(1)	138	252	394	(1)
		Average (\$000's)			
Assets					
Cash	13	3	8	10	31
Accounts and Notes Receivable	3	-	2	-	8
Inventory	13	3	11	7	29
Other Current Assets	6	1	1	1	20
Total Current Assets	35	7	22	19	88
Fixed Assets	354	104	178	337	758
Less: Accum. Dep. on Fixed Assets	77	12	36	66	182
Other Assets	30	-	10	6	95
Total Assets	342	99	174	296	759
Liabilities and Equity					
Current Loans	14	8	8	13	27
Other Current Liabilities	54	3	18	69	119
Total Current Liabilities	68	11	26	82	146
Mortgages Payable	55	4	44	72	98
Long Term Debt	49	46	13	19	111
Other Liabilities	136	27	99	147	258
Total Liabilities	308	89	182	319	613
Total Equity	34	10	-8	-23	146

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985

Saskatchewan, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	535	133	134	134	134
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	138	252	394
High sales value (\$000's)	(1)	138	252	394	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	2.1	1.8	5.5	0.7	0.6
Leverage Ratios					
Debt/Equity ratio (times)	1.0	12.5	-12.1	7.3	-0.5
Interest Coverage ratio (times)	3.0	5.0	1.0	1.0	5.1
Debt ratio (times)	0.9	0.8	1.0	1.1	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	272	68	68	68	68
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	238	368	553
High sales value (\$000's)	(1)	238	368	553	(1)
		Average (\$000's)			
Source of Funds					
From Operations	27	-	17	15	68
Sale of Fixed Assets	10	3	-	29	-
Increase in Long Term Debt	56	10	-	78	116
Advances From Owners and Affiliates	15	-	2	16	39
From Government	-	-	-	-	-
Increase in Share Capital	2	-	10	-	-
Sale of Investments	3	-	-	7	1
Tax Adjustments	1	-	-	-	5
Other Sources	-	-	-	-	-
Total	113	14	28	145	229
Application of Funds					
Purchase of Fixed Assets	70	4	13	83	158
Payment of Dividends	1	-	-	2	-
Repayment of Long Term Debt	49	19	26	54	87
Current Portion of Long Term Debt	6	-	18	1	4
Purchase of Investments	2	-	-	8	-
Repayment of Adv. From Owners and Affil.	5	-	-	1	20
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	2	-	-	3	2
Total	135	23	57	152	272
Increase (Decrease) in Net Working Capital	-22	-9	-28	-7	-43

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	645	69,112	8,380	80	79
less than 20	553	19,987	2,420	66	74
20 - 99	71	19,713	2,392	11	3
100 - 499	15	15,220	1,846	3	2
500 and over	6	14,192	1,722	-	-
1985					
Total	660	80,090	8,891	64	
less than 20	577	22,817	2,533	61	
20 - 99	64	23,843	2,647	2	
100 - 499	14	19,861	2,205	1	
500 and over	5	13,569	1,506	-	

1. Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%
All \$ values are expressed in thousands				
1982				
All Businesses (No.)	477	118	120	119
Total Sales \$	157,586	5,472	14,200	32,366
Total Expense \$	152,019	4,990	13,510	30,719
Net Profit (loss) \$	5,567	482	690	1,647
Businesses reporting a profit (No.)	342	98	94	87
Total Sales \$	94,353	4,514	10,873	23,128
Total Expense \$	85,289	3,749	9,554	21,128
Net Profit \$	9,064	765	1,319	2,000
Businesses reporting loss (No.)	135	20	26	32
Total Sales \$	63,233	958	3,327	9,238
Total Expense \$	66,730	1,241	3,956	9,591
Net Loss \$	-3,497	-283	-629	-353
1983				
All Businesses (No.)	575	137	151	143
Total Sales \$	156,606	4,873	15,321	32,816
Total Expense \$	151,238	5,047	14,744	31,311
Net Profit (loss) \$	5,368	-174	577	1,505
Businesses reporting a profit (No.)	385	81	105	104
Total Sales \$	109,123	2,475	10,017	23,748
Total Expense \$	99,664	2,016	8,792	20,963
Net Profit \$	9,459	459	1,225	2,785
Businesses reporting a loss (No.)	190	56	46	39
Total Sales \$	47,483	2,398	5,304	9,068
Total Expense \$	51,574	3,031	5,952	10,348
Net Loss \$	-4,091	-633	-648	-1,280
1984				
All Businesses (No.)	527	131	130	131
Total Sales \$	182,377	5,485	19,831	44,413
Total Expense \$	175,143	3,546	18,949	44,117
Net Profit (loss) \$	7,234	1,939	882	296
Businesses reporting a profit (No.)	384	103	107	82
Total Sales \$	120,242	4,653	16,716	25,895
Total Expense \$	108,557	2,502	15,246	24,162
Net Profit \$	11,685	2,151	1,470	1,733
Businesses reporting a loss (No.)	143	28	23	49
Total Sales \$	62,135	832	3,115	18,518
Total Expense \$	66,586	1,044	3,703	19,955
Net Loss \$	-4,451	-212	-588	-1,437
1985				
All Businesses (No.)	551	138	137	134
Total Sales \$	188,177	8,882	26,749	43,365
Total Expense \$	185,537	8,023	28,557	42,812
Net Profit (loss) \$	2,640	859	-1,808	553
Businesses reporting a profit (No.)	333	100	42	83
Total Sales \$	128,191	7,318	8,175	25,630
Total Expense \$	121,146	6,285	7,634	24,594
Net Profit \$	7,045	1,033	541	1,036
Businesses reporting a loss (No.)	218	38	95	51
Total Sales \$	59,986	1,564	18,574	17,735
Total Expense \$	64,391	1,738	20,923	18,218
Net Loss \$	-4,405	-174	-2,349	-483

* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page



TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	458	114	110	119	11
Total Sales \$	150,273	5,403	12,977	32,366	99,52
Total Expense \$	145,392	4,894	12,458	30,719	97,32
Net Profit (loss) \$	4,881	509	519	1,647	2,20
Businesses reporting a profit (No.)	325	95	84	87	5
Total Sales \$	87,657	4,520	9,650	23,128	50,35
Total Expense \$	79,301	3,730	8,502	21,128	45,94
Net Profit \$	8,356	790	1,148	2,000	4,41
Businesses reporting loss (No.)	133	19	26	32	5
Total Sales \$	62,616	883	3,327	9,238	49,16
Total Expense \$	66,091	1,164	3,956	9,591	51,38
Net Loss \$	-3,475	-281	-629	-353	-2,21
1983					
All Businesses (No.)	534	132	135	133	13
Total Sales \$	153,054	5,791	15,382	32,499	99,38
Total Expense \$	147,850	5,743	14,861	31,388	95,85
Net Profit (loss) \$	5,204	48	521	1,111	3,52
Businesses reporting a profit (No.)	355	82	92	90	9
Total Sales \$	106,350	3,681	10,200	21,723	70,74
Total Expense \$	97,104	2,963	9,066	19,186	65,88
Net Profit \$	9,246	718	1,134	2,537	4,85
Businesses reporting a loss (No.)	179	50	43	43	4
Total Sales \$	46,704	2,110	5,182	10,776	28,63
Total Expense \$	50,746	2,780	5,795	12,202	29,96
Net Loss \$	-4,042	-670	-613	-1,426	-1,33
1984					
All Businesses (No.)	515	126	123	131	13
Total Sales \$	181,822	5,526	19,235	44,413	112,64
Total Expense \$	174,651	3,599	18,404	44,117	108,53
Net Profit (loss) \$	7,171	1,927	831	296	4,11
Businesses reporting a profit (No.)	372	96	102	82	9
Total Sales \$	119,687	4,548	16,266	25,895	72,97
Total Expense \$	108,065	2,407	14,849	24,162	66,64
Net Profit \$	11,622	2,141	1,417	1,733	6,33
Businesses reporting a loss (No.)	143	30	21	49	4
Total Sales \$	62,135	978	2,969	18,518	39,67
Total Expense \$	66,586	1,192	3,555	19,955	41,88
Net Loss \$	-4,451	-214	-586	-1,437	-2,21
Total Expense \$	185,537	8,023	28,557	42,812	106,145
Net Profit (loss) \$	2,640	859	-1,808	553	3,036
Businesses reporting a profit (No.)	333	100	42	83	108
Total Sales \$	128,191	7,318	8,175	25,630	87,068
Total Expense \$	121,146	6,285	7,634	24,594	82,633
Net Profit \$	7,045	1,033	541	1,036	4,435
Businesses reporting a loss (No.)	218	38	95	51	34
Total Sales \$	59,986	1,564	18,574	17,735	22,113
Total Expense \$	64,391	1,738	20,923	18,218	23,512
Net Loss \$	-4,405	-174	-2,349	-483	-1,399

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	949	237	237	237	238
Businesses in sample	77				
Low sales value (\$000's)	(1)	(1)	52	110	331
High sales value (\$000's)	(1)	52	110	331	11
<hr/>					
Selected expense item	Industry Average(2)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales				
Cost of Sales	40.0	40.6	55.8	32.3	36.8
Occupancy Expenses	17.9	20.8	14.6	20.1	14.9
Mortgage Interest	0.1	...	...	2.9	4.7
Depreciation	3.3	0.8	2.9	5.1	3.8
Repairs & Maintenance	4.0	9.7	2.1	3.0	1.4
Heat, Light & Telephone	4.2	4.4	4.2	5.0	2.9
Business & Property Tax	1.6	0.8	1.2	2.7	1.2
Insurance	0.8	0.8	1.0	0.5	82.5
Rent	3.8	4.4	3.3	2.8	4.9
Personnel Expenses	24.1	23.0	16.1	24.2	31.3
Financial Expenses	4.8	1.7	4.3	8.4	3.6
Bank Interest & Charges	3.8	1.1	3.7	7.3	2.1
Professional Fees	0.8	0.6	0.7	1.1	0.9
Franchise Fees	0.2	...	...	...	7.5
Sales and Admin. Expenses	5.2	8.2	4.1	4.5	4.1
Advertising	1.1	1.5	0.9	0.7	1.5
Supplies	3.0	6.5	1.4	2.3	1.8
Delivery	1.0	0.2	1.4	1.5	0.8
Fuel Expense	0.1	...	...	...	7.6
Other Expenses	2.2	1.3	1.8	2.7	2.6
Profit (loss)	5.8	4.4	3.3	7.7	6.7
Total	100.0	100.0	100.0	100.0	100.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	949	237	237	237	238
Businesses in sample	77				
Low sales value (\$000's)	(1)	(1)	52	110	331
High sales value (\$000's)	(1)	52	110	331	(1)
		Average (\$000's)			
Assets					
Cash	14	1	1	18	34
Accounts and Notes Receivable	1	-	-	-	4
Inventory	9	2	1	13	16
Other Current Assets	3	-	-	3	8
Total Current Assets	27	3	2	34	62
Fixed Assets	141	45	33	117	346
Less: Accum. Dep. on Fixed Assets	42	4	12	22	129
Other Assets	5	-	1	5	13
Total Assets	132	45	25	135	292
Liabilities and Equity					
Current Loans	12	6	1	14	25
Other Current Liabilities	27	3	2	29	67
Total Current Liabilities	39	9	3	43	92
Mortgages Payable	21	-	-	50	21
Long Term Debt	9	1	11	7	19
Other Liabilities	41	24	6	24	105
Total Liabilities	111	34	20	125	236
Total Equity	21	11	5	10	56

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	949	237	237	237	238
Businesses in sample	77				
Low sales value (\$000's)	(1)	(1)	52	110	331
High sales value (\$000's)	(1)	52	110	331	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.3	0.9	2.4	1.3	1.0
Leverage Ratios					
Debt Equity ratio (times)	11.1	3.3	10.4	10.9	19.1
Interest Coverage ratio (times)	30.5	14.8	101.9	13.0	14.7
Debt ratio (times)	0.8	0.7	0.7	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	332	83	3	83	83
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	280	387	628
High sales value (\$000's)	(1)	280	387	628	(1)
			Average (\$000's)		
Source of Funds					
From Operations	47	10	24	58	90
Sale of Fixed Assets	3	-	7	5	-
Increase in Long Term Debt	17	-	-	29	33
Advances From Owners and Affiliates	8	-	-	19	10
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	-	1	1	2
Tax Adjustments	1	-	1	-	1
Other Sources	-	-	-	-	-
Total	77	10	34	113	137
Application of Funds					
Purchase of Fixed Assets	27	-	4	37	61
Payment of Dividends	7	-	7	5	14
Repayment of Long Term Debt	22	4	13	23	46
Current Portion of Long Term Debt	1	-	5	-	1
Purchase of Investments	1	-	-	3	1
Repayment of Adv. From Owners and Affil.	7	4	-	9	15
Decrease in Equity	-	-	-	-	1
Tax Adjustments	1	-	-	1	1
Other Applications	5	-	-	17	-
Total	71	8	28	96	140
Increase (Decrease) in Net Working Capital	6	2	5	17	-2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,240	99,152	13,517	263	190
less than 20	1,044	37,489	5,113	232	167
20 - 99	171	38,045	5,182	28	20
100 - 499	13	10,333	1,410	3	3
500 and over	12	13,285	1,812	-	-
1985					
Total	1,340	124,978	15,068	203	-
less than 20	1,125	47,305	5,703	173	-
20 - 99	193	53,192	6,414	23	-
100 - 499	14	19,631	2,367	3	-
500 and over	8	4,850	584	4	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	T 25
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	919	229	229	230	21
Total Sales \$	183,770	6,620	16,416	33,916	126,8
Total Expense \$	174,425	6,000	14,569	31,845	122,0
Net Profit (loss) \$	9,345	620	1,847	2,071	4,81
Businesses reporting a profit (No.)	657	147	192	177	1
Total Sales \$	124,860	4,757	13,678	25,660	80,7
Total Expense \$	111,841	3,617	11,501	22,426	74,2
Net Profit \$	13,019	1,140	2,177	3,234	6,4
Businesses reporting loss (No.)	262	82	37	53	1
Total Sales \$	58,910	1,863	2,738	8,256	46,0
Total Expense \$	62,584	2,383	3,068	9,419	47,7
Net Loss \$	-3,674	-520	-330	-1,163	-1,61
1983					
All Businesses (No.)	1,244	310	310	313	3
Total Sales \$	194,164	7,418	18,439	36,961	131,3
Total Expense \$	185,103	6,817	16,394	33,761	128,1
Net Profit (loss) \$	9,061	601	2,045	3,200	3,2
Businesses reporting a profit (No.)	916	223	236	251	21
Total Sales \$	138,685	5,478	14,325	29,251	89,6
Total Expense \$	124,288	4,217	11,720	25,374	82,9
Net Profit \$	14,397	1,261	2,605	3,877	6,6
Businesses reporting a loss (No.)	328	87	74	62	11
Total Sales \$	55,479	1,940	4,114	7,710	41,7
Total Expense \$	60,815	2,600	4,674	8,387	45,11
Net Loss \$	-5,336	-660	-560	-677	-3,41
1984					
All Businesses (No.)	1,402	345	355	351	31
Total Sales \$	300,056	9,316	24,539	56,171	210,0
Total Expense \$	275,114	8,548	23,758	46,475	196,3
Net Profit (loss) \$	24,942	768	781	9,696	13,69
Businesses reporting a profit (No.)	1,012	254	211	285	20
Total Sales \$	241,606	7,539	13,886	45,742	174,4
Total Expense \$	213,219	6,216	11,553	35,202	160,2
Net Profit \$	28,387	1,323	2,333	10,540	14,19
Businesses reporting a loss (No.)	390	91	144	66	1
Total Sales \$	58,450	1,777	10,653	10,429	35,59
Total Expense \$	61,895	2,332	12,205	11,273	36,00
Net Loss \$	-3,445	-555	-1,552	-844	-45
1985					
All Businesses (No.)	950	237	238	232	24
Total Sales \$	250,028	9,274	21,895	54,723	164,13
Total Expense \$	234,194	8,857	19,774	51,038	154,52
Net Profit (loss) \$	15,834	417	2,121	3,685	9,6
Businesses reporting a profit (No.)	774	176	198	199	20
Total Sales \$	216,900	7,317	18,558	46,404	144,62
Total Expense \$	199,100	6,543	15,947	42,471	134,13
Net Profit \$	17,800	774	2,611	3,933	10,44
Businesses reporting a loss (No.)	176	61	40	33	1
Total Sales \$	33,128	1,957	3,337	8,319	19,5
Total Expense \$	35,094	2,314	3,827	8,567	20,30
Net Loss \$	-1,966	-357	-490	-248	-81

¹These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

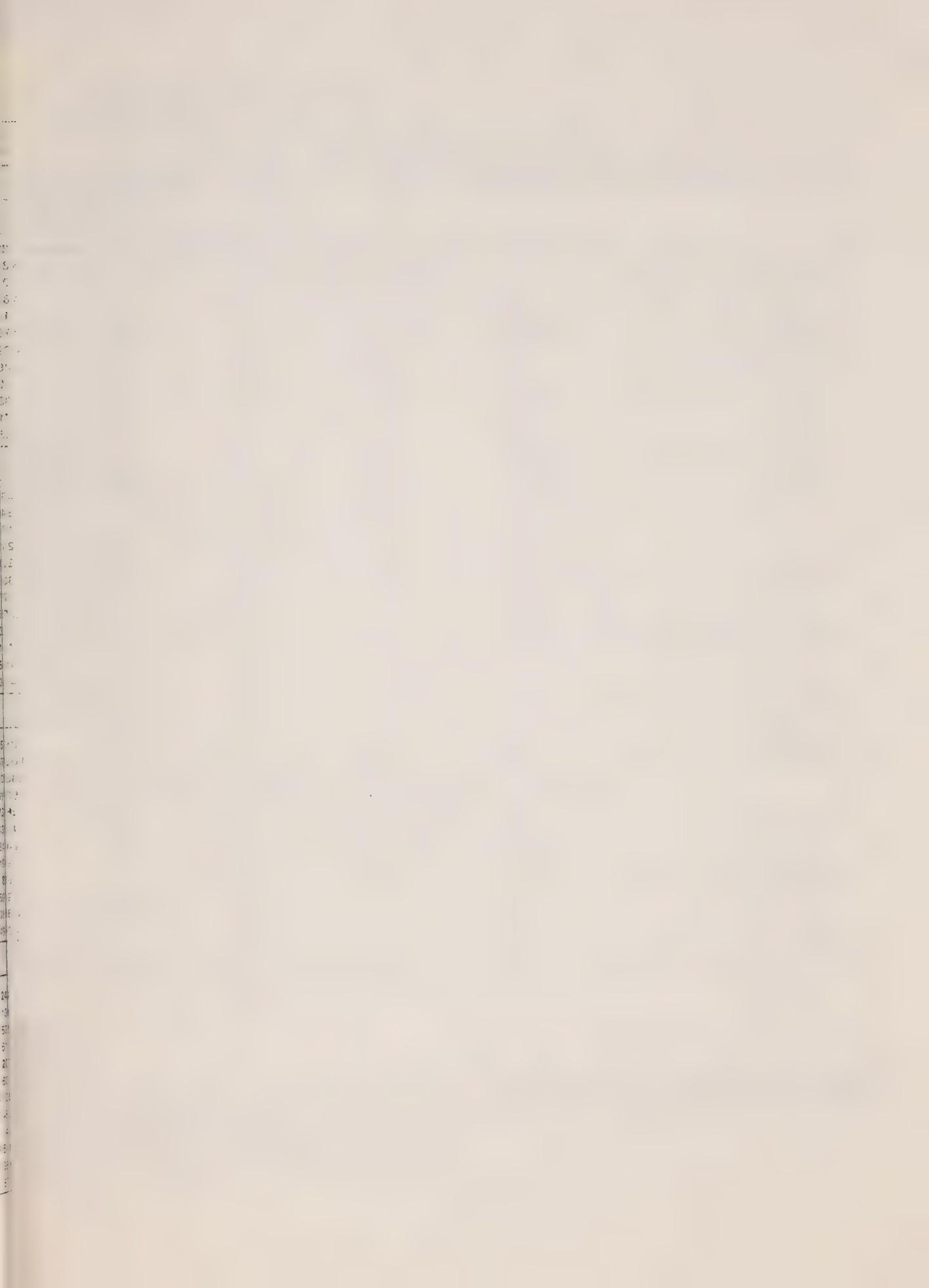


TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 Saskatchewan, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	495	123	124	124	124
Total Sales \$	128,856	3,803	11,049	26,177	87,821
Total Expense \$	123,586	3,622	10,158	25,505	84,301
Net Profit (loss) \$	5,270	181	891	672	3,520
Businesses reporting a profit (No.)	317	69	95	77	71
Total Sales \$	82,267	2,753	8,622	15,549	55,341
Total Expense \$	74,380	2,157	7,431	13,948	50,848
Net Profit \$	7,887	596	1,191	1,601	4,491
Businesses reporting loss (No.)	178	54	29	47	4
Total Sales \$	46,589	1,050	2,427	10,628	32,481
Total Expense \$	49,206	1,465	2,727	11,557	33,451
Net Loss \$	-2,617	-415	-300	-929	-971
1983					
All Businesses (No.)	585	140	152	146	146
Total Sales \$	118,035	3,750	11,518	24,441	78,321
Total Expense \$	115,098	3,927	10,448	24,164	76,551
Net Profit (loss) \$	2,937	-177	1,070	277	1,711
Businesses reporting a profit (No.)	372	76	106	97	97
Total Sales \$	80,474	2,075	8,215	16,503	53,611
Total Expense \$	73,198	1,662	6,692	14,867	49,911
Net Profit \$	7,276	413	1,523	1,636	3,711
Businesses reporting a loss (No.)	213	64	46	49	49
Total Sales \$	37,561	1,675	3,303	7,938	24,611
Total Expense \$	41,900	2,265	3,756	9,297	26,511
Net Loss \$	-4,339	-590	-453	-1,359	-1,191
1984					
All Businesses (No.)	939	232	218	234	234
Total Sales \$	241,937	7,794	20,180	43,793	170,111
Total Expense \$	219,598	6,728	18,611	36,076	158,621
Net Profit (loss) \$	22,339	1,066	1,569	7,717	11,111
Businesses reporting a profit (No.)	703	195	144	160	160
Total Sales \$	197,485	6,673	14,096	29,527	147,111
Total Expense \$	173,422	5,402	11,911	21,335	134,621
Net Profit \$	24,063	1,271	2,185	8,192	12,111
Businesses reporting a loss (No.)	236	37	74	74	74
Total Sales \$	44,452	1,121	6,084	14,266	22,221
Total Expense \$	46,176	1,326	6,700	14,741	23,221
Net Loss \$	-1,724	-205	-616	-475	-475
Businesses reporting a profit (No.)	774	176	198	199	201
Total Sales \$	15,834	417	2,121	3,685	9,611
Total Expense \$	216,900	7,317	18,558	46,404	144,621
Net Profit \$	199,100	6,543	15,947	42,471	134,139
Businesses reporting a loss (No.)	176	61	40	33	42
Total Sales \$	33,128	1,957	3,337	8,319	19,515
Total Expense \$	35,094	2,314	3,827	8,567	20,386
Net Loss \$	-1,966	-357	-490	-248	-871

1. These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	79	--		--		--		--						
Businesses in sample	7	--		--		--		--						
Low sales value (\$000's)	(1)	--		--		--		--						
High sales value (\$000's)	(1)	--		--		--		--						
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%			
Percent of sales									Percent of sales					
Cost of Sales	41.6	--	--	--	--	100.0	41.6	--	--	--	--			
Occupancy Expenses	10.2	--	--	--	--	100.0	10.2	--	--	--	--			
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--			
Depreciation	4.2	--	--	--	--	100.0	4.2	--	--	--	--			
Repairs & Maintenance	1.8	--	--	--	--	100.0	1.8	--	--	--	--			
Heat, Light & Telephone	2.8	--	--	--	--	100.0	2.8	--	--	--	--			
Business & Property Tax	0.9	--	--	--	--	82.8	1.1	--	--	--	--			
Insurance	0.4	--	--	--	--	82.8	0.5	--	--	--	--			
Rent	0.1	--	--	--	--	4.7	2.2	--	--	--	--			
Personnel Expenses	32.1	--	--	--	--	100.0	32.1	--	--	--	--			
Financial Expenses	6.0	--	--	--	--	100.0	6.0	--	--	--	--			
Bank Interest & Charges	4.3	--	--	--	--	95.3	4.5	--	--	--	--			
Professional Fees	0.6	--	--	--	--	100.0	0.6	--	--	--	--			
Franchise Fees	1.1	--	--	--	--	38.4	2.8	--	--	--	--			
Sales and Admin. Expenses	4.5	--	--	--	--	100.0	4.5	--	--	--	--			
Advertising	2.0	--	--	--	--	100.0	2.0	--	--	--	--			
Supplies	1.5	--	--	--	--	100.0	1.5	--	--	--	--			
Delivery	1.0	--	--	--	--	46.1	2.2	--	--	--	--			
Fuel Expense	-	--	--	--	--	-	-	--	--	--	--			
Other Expenses	5.0	--	--	--	--	100.0	5.0	--	--	--	--			
Profit (loss)	0.5	--	--	--	--	100.0	0.5	--	--	--	--			
Total	100.0	--	--	--	--	100.0	...	--	--	--	--			

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as take-out Chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services)

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	79	--	--	--	--
Businesses in sample	7	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	18	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	6	--	--	--	--
Other Current Assets	38	--	--	--	--
Total Current Assets	64	--	--	--	--
Fixed Assets	282	--	--	--	--
Less: Accum. Dep. on Fixed Assets	86	--	--	--	--
Other Assets	50	--	--	--	--
Total Assets	309	--	--	--	--
Liabilities and Equity					
Current Loans	21	--	--	--	--
Other Current Liabilities	61	--	--	--	--
Total Current Liabilities	83	--	--	--	--
Mortgages Payable	23	--	--	--	--
Long Term Debt	21	--	--	--	--
Other Liabilities	122	--	--	--	--
Total Liabilities	248	--	--	--	--
Total Equity	61	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	79	--	--	--	--
Businesses in sample	7	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	0.6	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	6.3	--	--	--	--
Interest Coverage ratio (times)	7.9	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	41	--	--	--	--
Businesses in sample	4	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	29	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	48	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	78	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	7	--	--	--	--
Payment of Dividends	10	--	--	--	--
Repayment of Long Term Debt	44	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	61	--	--	--	--
Increase (Decrease) in Net Working Capital	17	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,240	99,152	13,517	263	190
less than 20	1,044	37,489	5,113	232	167
20 - 99	171	38,045	5,182	28	20
100 - 499	13	10,333	1,410	3	3
500 and over	12	13,285	1,812	-	-
1985					
Total	1,340	124,978	15,068	203	
less than 20	1,125	47,305	5,703	173	
20 - 99	193	53,192	6,414	23	
100 - 499	14	19,631	2,367	3	
500 and over	8	4,850	584	4	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	107	26	27	27	27
Total Sales \$	20,189	760	1,611	4,642	13,176
Total Expense \$	19,108	706	1,477	4,267	12,658
Net Profit (loss) \$	1,081	54	134	375	518
Businesses reporting a profit (No.)	69	15	18	17	19
Total Sales \$	13,536	462	1,116	2,721	9,237
Total Expense \$	12,235	374	944	2,288	8,629
Net Profit \$	1,301	88	172	433	608
Businesses reporting loss (No.)	38	11	9	10	8
Total Sales \$	6,653	298	495	1,921	3,939
Total Expense \$	6,873	332	533	1,979	4,029
Net Loss \$	-220	-34	-38	-58	-90
1983					
All Businesses (No.)	166	24	51	49	42
Total Sales \$	27,602	263	1,920	5,226	20,193
Total Expense \$	26,626	247	1,704	5,060	19,615
Net Profit (loss) \$	976	16	216	166	578
Businesses reporting a profit (No.)	100	2	42	32	24
Total Sales \$	17,373	27	1,471	3,627	12,248
Total Expense \$	15,807	8	1,143	3,246	11,410
Net Profit \$	1,566	19	328	381	838
Businesses reporting a loss (No.)	66	22	9	17	18
Total Sales \$	10,229	236	449	1,599	7,945
Total Expense \$	10,819	239	561	1,814	8,205
Net Loss \$	-590	-3	-112	-215	-260
1984					
All Businesses (No.)	279	61	74	74	70
Total Sales \$	37,235	1,024	3,138	5,982	27,091
Total Expense \$	36,551	1,241	2,952	6,958	25,400
Net Profit (loss) \$	684	-217	186	-976	1,691
Businesses reporting a profit (No.)	138	11	47	23	57
Total Sales \$	24,555	265	2,042	1,771	20,477
Total Expense \$	22,278	192	1,639	1,673	18,774
Net Profit \$	2,277	73	403	98	1,703
Businesses reporting a loss (No.)	141	50	27	51	13
Total Sales \$	12,680	759	1,096	4,211	6,614
Total Expense \$	14,273	1,049	1,313	5,285	6,626
Net Loss \$	-1,593	-290	-217	-1,074	-12
1985					
All Businesses (No.)	226	47	65	36	78
Total Sales \$	43,552	1,233	3,775	4,590	33,954
Total Expense \$	42,334	1,229	3,688	4,388	33,029
Net Profit (loss) \$	1,218	4	87	202	925
Businesses reporting a profit (No.)	163	41	39	28	55
Total Sales \$	29,258	1,033	2,246	3,537	22,442
Total Expense \$	26,802	966	1,998	3,132	20,706
Net Profit \$	2,456	67	248	405	1,736
Businesses reporting a loss (No.)	63	6	26	8	23
Total Sales \$	14,294	200	1,529	1,053	11,512
Total Expense \$	15,532	263	1,690	1,256	12,323
Net Loss \$	-1,238	-63	-161	-203	-811

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan Barber and Beauty Shops (SIC 971)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%		
Number of businesses (estimated)	882		220		220		221		221		
Businesses in sample	24										
Low sales value (\$000's)	(1)		(1)		14		28		46		
High sales value (\$000's)	(1)		14		28		46		(1)		
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	21.7	23.1	27.7	17.3	18.5	100.0	21.7	23.1	27.7	17.3	18.5
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.4	1.7	-	0.4	3.3	52.9	2.7	2.2	0.1	1.8	3.8
Repairs & Maintenance	1.1	1.2	0.2	1.7	1.3	86.3	1.2	1.6	0.2	2.3	1.4
Heat, Light & Telephone	3.9	8.6	2.9	3.0	2.2	100.0	3.9	8.6	2.9	3.0	2.2
Business & Property Tax	0.9	0.5	0.3	0.4	2.1	73.2	1.2	1.1	0.7	0.4	2.1
Insurance	0.8	0.3	0.9	0.6	1.2	88.0	0.9	0.6	0.9	0.6	1.3
Rent	13.7	10.9	23.4	11.3	8.4	93.9	14.6	13.8	23.4	11.3	8.8
Personnel Expenses	25.8	-	27.3	25.8	43.6	67.0	38.5	-	34.2	35.3	43.6
Financial Expenses	6.4	0.5	17.0	2.7	3.6	89.2	7.2	0.7	17.0	3.6	3.6
Bank Interest & Charges	5.2	0.1	15.9	1.4	1.8	67.4	7.7	0.2	19.8	2.8	1.8
Professional Fees	1.2	0.5	1.1	1.3	1.8	82.7	1.5	0.9	1.1	1.7	1.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	12.8	3.4	14.7	16.6	15.0	100.0	12.8	3.4	14.7	16.6	15.0
Advertising	3.8	1.7	7.7	3.2	2.2	95.4	4.0	2.2	7.7	3.2	2.2
Supplies	7.9	1.6	6.3	13.1	10.1	88.0	9.0	3.3	6.3	13.1	10.4
Delivery	1.0	...	...	...	...	50.8	2.1	...	...	...	...
Other Expenses	17.0	14.4	42.5	1.0	7.5	87.3	19.5	14.4	53.2	1.0	10.1
Profit (loss)	16.2	58.6	-29.3	36.5	11.7	100.0	16.2	58.6	-29.3	36.5	11.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	882	220	220	221	221
Businesses in sample	24	-	-	-	-
Low sales value (\$000's)	(1)	(1)	14	28	46
High sales value (\$000's)	(1)	14	28	46	(1)
			Average (\$000's)		
Assets					
Cash	2	-	2	-	4
Accounts and Notes Receivable	-	-	-	-	-
Inventory	1	-	-	-	3
Other Current Assets	1	-	-	-	4
Total Current Assets	4	-	2	-	11
Fixed Assets	17	-	33	-	29
Less: Accum. Dep. on Fixed Assets	5	-	5	-	12
Other Assets	3	-	-	-	12
Total Assets	19	-	29	-	40
Liabilities and Equity					
Current Loans	5	-	17	-	2
Other Current Liabilities	2	-	3	-	6
Total Current Liabilities	7	-	20	-	7
Mortgages Payable	7	-	25	-	-
Long Term Debt	-	-	-	-	2
Other Liabilities	5	-	2	-	16
Total Liabilities	20	-	47	-	25
Total Equity	-1	-	-17	-	15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	882	220	220	221	221
Businesses in sample	24	-	-	-	-
Low sales value (\$000's)	(1)	(1)	14	28	46
High sales value (\$000's)	(1)	14	28	46	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.0	-	0.1	-	1.7
Leverage Ratios					
Debt Equity ratio (times)	1.2	-	-2.7	-	4.3
Interest Coverage ratio (times)	39.0	240.2	3.2	5.9	40.6
Debt ratio (times)	1.1	-	1.6	-	0.7

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	158	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	350	12,036	1,089	69	42
less than 20	347	11,490	1,040	69	41
20 - 99	3	546	49	-	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	401	16,683	1,465	53	
less than 20	390	13,661	1,200	53	
20 - 99	10	X	243	-	
100 - 499	X	X	22	-	
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	576	144	132	156	144
Total Sales \$	23,578	1,769	2,461	5,089	14,259
Total Expense \$	17,718	744	1,211	3,588	12,175
Net Profit (loss) \$	5,860	1,025	1,250	1,501	2,084
Businesses reporting a profit (No.)	545	144	132	144	125
Total Sales \$	20,323	1,769	2,461	4,637	11,456
Total Expense \$	14,328	744	1,211	3,068	9,305
Net Profit \$	5,995	1,025	1,250	1,569	2,151
Businesses reporting loss (No.)	31	-	-	12	19
Total Sales \$	3,255	-	-	452	2,803
Total Expense \$	3,390	-	-	520	2,870
Net Loss \$	-135	-	-	-68	-67
1983					
All Businesses (No.)	569	136	142	144	147
Total Sales \$	27,825	1,703	2,615	4,573	18,934
Total Expense \$	22,447	875	1,553	3,557	16,462
Net Profit (loss) \$	5,378	828	1,062	1,016	2,472
Businesses reporting a profit (No.)	538	135	142	131	130
Total Sales \$	25,380	1,693	2,615	4,179	16,893
Total Expense \$	19,748	860	1,553	3,015	14,320
Net Profit \$	5,632	833	1,062	1,164	2,573
Businesses reporting a loss (No.)	31	1	-	13	17
Total Sales \$	2,445	10	-	394	2,041
Total Expense \$	2,699	15	-	542	2,142
Net Loss \$	-254	-5	-	-148	-101
1984					
All Businesses (No.)	966	225	242	231	268
Total Sales \$	46,016	2,857	4,498	7,708	30,953
Total Expense \$	38,444	1,550	2,206	5,359	29,329
Net Profit (loss) \$	7,572	1,307	2,292	2,349	1,624
Businesses reporting a profit (No.)	865	198	239	203	225
Total Sales \$	40,388	2,470	4,443	6,852	26,623
Total Expense \$	32,350	1,081	2,134	4,305	24,830
Net Profit \$	8,038	1,389	2,309	2,547	1,793
Businesses reporting a loss (No.)	101	27	3	28	43
Total Sales \$	5,628	387	55	856	4,330
Total Expense \$	6,094	469	72	1,054	4,499
Net Loss \$	-466	-82	-17	-198	-169
1985					
All Businesses (No.)	899	221	194	252	232
Total Sales \$	44,161	2,902	4,030	10,527	26,702
Total Expense \$	38,090	1,732	2,219	9,930	24,209
Net Profit (loss) \$	6,071	1,170	1,811	597	2,493
Businesses reporting a profit (No.)	742	165	185	178	214
Total Sales \$	32,050	2,102	3,860	7,925	18,163
Total Expense \$	24,321	836	1,993	5,889	15,603
Net Profit \$	7,729	1,266	1,867	2,036	2,560
Businesses reporting a loss (No.)	157	56	9	74	18
Total Sales \$	12,111	800	170	2,602	8,539
Total Expense \$	13,769	896	226	4,041	8,606
Net Loss \$	-1,658	-96	-56	-1,439	-67

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	285		71		71		71	72
Businesses in sample	32							
Low sales value (\$000's)	(1)		(1)		23		52	
High sales value (\$000's)	(1)		23		52		94	(1)
<hr/>								
Selected expense item	Industry Average(2)					Reporting businesses only (3)		
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%
	Percent of sales					Percent of sales		
Occupancy Expenses	29.6	39.8	34.4	31.6	20.0	100.0	29.6	39.8
Mortgage Interest	0.1	...	...	...	...	0.9	9.8	-
Depreciation	7.0	4.7	8.8	11.0	6.0	86.5	8.1	9.8
Repairs & Maintenance	3.7	6.5	5.7	2.3	1.1	70.8	5.2	9.3
Heat, Light & Telephone	9.3	16.2	10.7	6.7	5.0	88.1	10.5	5.7
Business & Property Tax	3.6	7.4	4.2	2.8	1.3	91.8	4.0	9.6
Insurance	1.8	2.5	2.1	0.9	1.3	91.9	1.9	4.3
Rent	4.2	2.4	2.7	7.8	5.2	40.6	10.3	2.5
							10.4	11.1
Personnel Expenses	23.4	15.7	9.5	20.3	37.6	90.9	25.7	21.9
Financial Expenses	7.8	7.6	9.2	7.2	7.0	100.0	7.8	7.6
Bank Interest & Charges	5.1	5.0	8.2	6.5	2.7	92.7	5.5	6.5
Professional Fees	0.7	0.6	1.0	0.6	0.5	76.8	0.9	1.6
Franchise Fees	2.0	...	...	...	...	25.2	7.9	...
Sales and Admin. Expenses	14.1	18.9	13.9	9.9	12.5	93.6	15.1	18.9
Advertising	2.5	3.2	2.8	1.3	2.2	84.8	3.0	4.5
Supplies	8.3	10.6	7.0	5.8	8.4	91.7	9.0	9.2
Delivery	3.3	5.1	4.1	2.7	1.8	91.7	3.6	5.1
Other Expenses	18.4	18.5	9.7	11.0	25.9	93.6	19.7	18.5
Profit (loss)	6.8	-0.6	23.2	20.1	-3.0	100.0	6.8	-0.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit / loss) plus expenses does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	285	71	71	71	72
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	23	52	94
High sales value (\$000's)	(1)	23	52	94	(1)
			Average (\$000's)		
Assets					
Cash	1	-	-	2	3
Accounts and Notes Receivable	4	-	-	1	8
Inventory	3	-	-	1	8
Other Current Assets	1	-	-	-	3
Total Current Assets	9	-	1	4	22
Fixed Assets	41	-	10	59	80
Less: Accum. Dep. on Fixed Assets	19	-	2	12	42
Other Assets	4	-	-	-	11
Total Assets	36	-	9	51	70
Liabilities and Equity					
Current Loans	7	-	-	3	16
Other Current Liabilities	5	-	1	1	10
Total Current Liabilities	11	-	2	5	26
Mortgages Payable	2	-	1	15	1
Long Term Debt	3	-	1	12	3
Other Liabilities	9	-	-	6	20
Total Liabilities	25	-	4	37	50
Total Equity	11	-	5	14	21

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	285	71	71	71	72
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	23	52	94
High sales value (\$000's)	(1)	23	52	94	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.2	-	0.5	1.9	1.2
Leverage Ratios					
Debt Equity ratio (times)	-4.6	-	1.6	-41.5	0.1
Interest Coverage ratio (times)	11.0	10.8	12.8	78.0	...
Debt ratio (times)	0.9	-	0.9	0.6	0.9

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	88	--	--	--	--
Businesses in sample	1	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	158	11,217	974	30	18
less than 20	147	5,005	451	28	18
20 - 99	8	2,609	220	1	-
100 - 499	X	X	130	1	-
500 and over	X	X	173	-	-
1985					
Total	175	13,923	1,096	24	-
less than 20	164	6,075	494	23	-
20 - 99	8	3,541	272	1	-
100 - 499	X	X	141	-	-
500 and over	X	X	189	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-602. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	188	37	55	49	47
Total Sales \$	17,405	627	1,556	2,948	12,274
Total Expense \$	16,001	542	1,448	2,630	11,381
Net Profit (loss) \$	1,404	85	108	318	893
Businesses reporting a profit (No.)	117	22	33	37	25
Total Sales \$	12,024	399	1,030	2,147	8,448
Total Expense \$	10,103	192	763	1,759	7,389
Net Profit \$	1,921	207	267	388	1,059
Businesses reporting loss (No.)	71	15	22	12	22
Total Sales \$	5,381	228	526	801	3,826
Total Expense \$	5,898	350	685	871	3,992
Net Loss \$	-517	-122	-159	-70	-166
1983					
All Businesses (No.)	299	72	72	80	75
Total Sales \$	20,175	1,025	1,653	3,963	13,534
Total Expense \$	19,025	1,120	1,663	3,648	12,594
Net Profit (loss) \$	1,150	-95	-10	315	940
Businesses reporting a profit (No.)	219	48	41	69	61
Total Sales \$	14,834	624	995	3,434	9,781
Total Expense \$	12,839	503	696	2,998	8,642
Net Profit \$	1,995	121	299	436	1,139
Businesses reporting a loss (No.)	80	24	31	11	14
Total Sales \$	5,341	401	658	529	3,753
Total Expense \$	6,186	617	967	650	3,952
Net Loss \$	-845	-216	-309	-121	-199
1984					
All Businesses (No.)	148	36	38	29	45
Total Sales \$	18,475	1,037	1,708	1,829	13,901
Total Expense \$	16,517	608	1,377	1,381	13,151
Net Profit (loss) \$	1,958	429	331	448	750
Businesses reporting a profit (No.)	136	35	31	27	43
Total Sales \$	17,744	1,009	1,357	1,730	13,648
Total Expense \$	15,706	573	988	1,255	12,890
Net Profit \$	2,038	436	369	475	758
Businesses reporting a loss (No.)	12	1	7	2	2
Total Sales \$	731	28	351	99	253
Total Expense \$	811	35	389	126	261
Net Loss \$	-80	-7	-38	-27	-8
1985					
All Businesses (No.)	288	66	76	72	74
Total Sales \$	23,967	1,360	2,678	6,816	13,113
Total Expense \$	23,248	1,394	1,995	7,415	12,444
Net Profit (loss) \$	719	-34	683	-599	669
Businesses reporting a profit (No.)	186	26	76	21	63
Total Sales \$	14,345	509	2,678	1,876	9,282
Total Expense \$	12,144	421	1,995	1,459	8,269
Net Profit \$	2,201	88	683	417	1,013
Businesses reporting a loss (No.)	102	40	-	51	11
Total Sales \$	9,622	851	-	4,940	3,831
Total Expense \$	11,104	973	-	5,956	4,175
Net Loss \$	-1,482	-122	-	-1,016	-344

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	46	--	--	--	--	--	--	--				
Businesses in sample	3											
Low sales value (\$000's)	(1)	--	--	--	--	--	--	--				
High sales value (\$000's)	(1)	--	--	--	--	--	--	--				
Industry Average(2)												
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
		Percent of sales						Percent of sales				
Mortgage Interest	0.9	--	--	--	--	24.7	3.5	--	--	--	--	--
Depreciation	24.0	--	--	--	--	100.0	24.0	--	--	--	--	--
Repairs & Maintenance	14.3	--	--	--	--	73.2	19.5	--	--	--	--	--
Heat, Light & Telephone	1.3	--	--	--	--	100.0	1.3	--	--	--	--	--
Business & Property Tax	8.2	--	--	--	--	100.0	8.2	--	--	--	--	--
Insurance	1.0	--	--	--	--	100.0	1.0	--	--	--	--	--
Rent	0.9	--	--	--	--	24.7	3.6	--	--	--	--	--
Personnel Expenses	7.6	--	--	--	--	51.5	14.7	--	--	--	--	--
Financial Expenses	16.4	--	--	--	--	100.0	16.4	--	--	--	--	--
Bank Interest & Charges	16.0	--	--	--	--	100.0	16.0	--	--	--	--	--
Professional Fees	0.4	--	--	--	--	100.0	0.4	--	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--	--
Sales and Admin. Expenses	2.2	--	--	--	--	100.0	2.2	--	--	--	--	--
Advertising	0.4	--	--	--	--	51.5	0.8	--	--	--	--	--
Supplies	1.2	--	--	--	--	100.0	1.2	--	--	--	--	--
Delivery	0.6	--	--	--	--	51.5	1.2	--	--	--	--	--
Other Expenses	30.2	--	--	--	--	100.0	30.2	--	--	--	--	--
Profit (loss)	-7.0	--	--	--	--	100.0	-7.0	--	--	--	--	--
Total	100.0	--	--	--	--	100.0	---	--	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	13	--	--	--	--
Other Current Assets	23	--	--	--	--
Total Current Assets	37	--	--	--	--
Fixed Assets	262	--	--	--	--
Less: Accum. Dep. on Fixed Assets	134	--	--	--	--
Other Assets	14	--	--	--	--
Total Assets	180	--	--	--	--
Liabilities and Equity					
Current Loans	-	--	--	--	--
Other Current Liabilities	112	--	--	--	--
Total Current Liabilities	112	--	--	--	--
Mortgages Payable	41	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	-	--	--	--	--
Total Liabilities	153	--	--	--	--
Total Equity	27	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	46	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	0.3	--	--	--	--
Leverage Ratios					
Debt:Equity ratio (times)	5.7	--	--	--	--
Interest Coverage ratio (times)	4.9	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan. Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	1	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan. Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	16	2,541	152	6	3
less than 20	14	830	50	6	3
20 - 99	X	X	74	-	-
100 - 499	X	X	28	-	-
500 and over	-	-	-	-	-
1985					
Total	30	2,089	84	4	
less than 20	28	1,768	72	3	
20 - 99	X	X	7	-	-
100 - 499	X	X	5	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 Saskatchewan, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	33	7	9	7	10
Total Sales \$	6,020	181	295	734	4,810
Total Expense \$	5,508	102	255	575	4,576
Net Profit (loss) \$	512	79	40	159	234
Businesses reporting a profit (No.)	26	6	7	5	8
Total Sales \$	3,359	163	220	440	2,536
Total Expense \$	2,707	79	177	228	2,223
Net Profit \$	652	84	43	212	313
Businesses reporting loss (No.)	7	1	2	2	2
Total Sales \$	2,661	18	75	294	2,274
Total Expense \$	2,801	23	78	347	2,353
Net Loss \$	-140	-5	-3	-53	-79
1983					
All Businesses (No.)	28	4	10	7	7
Total Sales \$	7,263	98	567	976	5,622
Total Expense \$	6,617	61	532	963	5,061
Net Profit (loss) \$	646	37	35	13	561
Businesses reporting a profit (No.)	22	4	8	5	5
Total Sales \$	5,972	98	392	657	4,825
Total Expense \$	5,286	61	349	618	4,258
Net Profit \$	686	37	43	39	567
Businesses reporting a loss (No.)	6	-	2	2	2
Total Sales \$	1,291	-	175	319	797
Total Expense \$	1,331	-	183	345	803
Net Loss \$	-40	-	-8	-26	-6
1984					
All Businesses (No.)	16	-	-	-	-
Total Sales \$	5,387	-	-	-	-
Total Expense \$	4,719	-	-	-	-
Net Profit (loss) \$	668	-	-	-	-
Businesses reporting a profit (No.)	16	-	-	-	-
Total Sales \$	5,387	-	-	-	-
Total Expense \$	4,719	-	-	-	-
Net Profit \$	668	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
All Businesses (No.)	47	-	-	-	-
Total Sales \$	8,961	-	-	-	-
Total Expense \$	8,606	-	-	-	-
Net Profit (loss) \$	355	-	-	-	-
Businesses reporting a profit (No.)	27	-	-	-	-
Total Sales \$	8,249	-	-	-	-
Total Expense \$	7,817	-	-	-	-
Net Profit \$	432	-	-	-	-
Businesses reporting a loss (No.)	20	-	-	-	-
Total Sales \$	712	-	-	-	-
Total Expense \$	789	-	-	-	-
Net Loss \$	-77	-	-	-	-

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	27	--	--	--	--	--	--	--			
Businesses in sample	3										
Low sales value (\$000's)	(1)	--	--	--	--	--	--	--			
High sales value (\$000's)	(1)	--	--	--	--	--	--	--			
Industry Average(2)											
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	40.1	--	--	--	--	100.0	40.1	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	34.6	--	--	--	--	100.0	34.6	--	--	--	--
Repairs & Maintenance	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Heat, Light & Telephone	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Insurance	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Rent	3.5	--	--	--	--	59.4	5.8	--	--	--	--
Personnel Expenses	16.6	--	--	--	--	81.2	20.4	--	--	--	--
Financial Expenses	6.8	--	--	--	--	100.0	6.8	--	--	--	--
Bank Interest & Charges	4.7	--	--	--	--	100.0	4.7	--	--	--	--
Professional Fees	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Franchise Fees	0.9	--	--	--	--	40.6	2.2	--	--	--	--
Sales and Admin. Expenses	9.9	--	--	--	--	100.0	9.9	--	--	--	--
Advertising	6.5	--	--	--	--	100.0	6.5	--	--	--	--
Supplies	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Delivery	1.3	--	--	--	--	59.4	2.2	--	--	--	--
Other Expenses	21.8	--	--	--	--	100.0	21.8	--	--	--	--
Profit (loss)	4.9	--	--	--	--	100.0	4.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	--	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	27	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	19	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	25	--	--	--	--
Fixed Assets	310	--	--	--	--
Less: Accum. Dep. on Fixed Assets	181	--	--	--	--
Other Assets	72	--	--	--	--
Total Assets	226	--	--	--	--
Liabilities and Equity					
Current Loans	22	--	--	--	--
Other Current Liabilities	117	--	--	--	--
Total Current Liabilities	139	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	67	--	--	--	--
Other Liabilities	15	--	--	--	--
Total Liabilities	221	--	--	--	--
Total Equity	5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	27	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	0.2	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	-28.5	--	--	--	--
Interest Coverage ratio (times)	2.9	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	11	--	--	--	--
Businesses in sample	1	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	36	8,384	370	12	11
less than 20	30	1,108	66	11	10
20 - 99	X	X	9	-	-
100 - 499	X	X	6	1	1
500 and over	3	7,024	289	-	-
1985					
Total	66	9,886	386	18	
less than 20	60	2,347	95	18	
20 - 99	X	X	25	-	-
100 - 499	X	X	1	-	-
500 and over	3	6,887	265		

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	10	-	-	-	-
Total Sales \$	604	-	-	-	-
Total Expense \$	604	-	-	-	-
Net Profit (loss) \$	-	-	-	-	-
Businesses reporting a profit (No.)	8	-	-	-	-
Total Sales \$	336	-	-	-	-
Total Expense \$	322	-	-	-	-
Net Profit \$	14	-	-	-	-
Businesses reporting loss (No.)	2	-	-	-	-
Total Sales \$	268	-	-	-	-
Total Expense \$	282	-	-	-	-
Net Loss \$	-14	-	-	-	-
1983					
All Businesses (No.)	22	-	-	-	-
Total Sales \$	2,025	-	-	-	-
Total Expense \$	1,845	-	-	-	-
Net Profit (loss) \$	180	-	-	-	-
Businesses reporting a profit (No.)	19	-	-	-	-
Total Sales \$	935	-	-	-	-
Total Expense \$	685	-	-	-	-
Net Profit \$	250	-	-	-	-
Businesses reporting a loss (No.)	3	-	-	-	-
Total Sales \$	1,090	-	-	-	-
Total Expense \$	1,160	-	-	-	-
Net Loss \$	-70	-	-	-	-
1984					
All Businesses (No.)	45	8	10	15	12
Total Sales \$	13,096	205	358	722	11,811
Total Expense \$	11,972	122	284	577	10,989
Net Profit (loss) \$	1,124	83	74	145	822
Businesses reporting a profit (No.)	45	8	10	15	12
Total Sales \$	13,096	205	358	722	11,811
Total Expense \$	11,972	122	284	577	10,989
Net Profit \$	1,124	83	74	145	822
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
All Businesses (No.)	53	10	16	5	22
Total Sales \$	12,916	210	757	636	11,313
Total Expense \$	12,456	275	571	477	11,133
Net Profit (loss) \$	460	-65	186	159	180
Businesses reporting a profit (No.)	32	-	16	5	11
Total Sales \$	6,971	-	757	636	5,578
Total Expense \$	6,390	-	571	477	5,342
Net Profit \$	581	-	186	159	236
Businesses reporting a loss (No.)	21	10	-	-	11
Total Sales \$	5,945	210	-	-	5,735
Total Expense \$	6,066	275	-	-	5,791
Net Loss \$	-121	-65	-	-	-56

* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Welding (SIC 9942)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	317	79		79		79		80						
Businesses in sample	40													
Low sales value (\$000's)	(1)	(1)		20		40		96						
High sales value (\$000's)	(1)	20		40		96								
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25			
	Percent of sales						Percent of sales							
Occupancy Expenses	15.7	21.5	16.9	10.8	13.6	100.0	15.7	21.5	16.9	10.8	13.6			
Mortgage Interest	-	-	-	-	-	2.6	0.3	-	-	-	-			
Depreciation	6.4	11.1	7.3	4.5	3.0	92.7	6.9	14.9	7.7	4.5	3.0			
Repairs & Maintenance	1.2	0.9	1.5	2.3	0.2	37.4	3.1	3.5	1.9	10.3	0.8			
Heat, Light & Telephone	3.3	4.2	3.2	1.9	3.7	87.8	3.7	4.2	5.1	2.1	3.7			
Business & Property Tax	1.0	2.1	0.7	0.8	0.4	70.1	1.4	2.8	1.4	1.4	0.4			
Insurance	2.0	3.2	2.8	0.6	1.4	83.2	2.4	4.2	3.3	0.8	1.4			
Rent	2.0	-	1.5	0.7	5.0	38.9	5.0	-	5.8	1.8	5.9			
Personnel Expenses	15.9	6.6	4.0	12.6	37.4	72.0	22.1	13.3	6.3	17.8	37.4			
Financial Expenses	3.6	6.7	3.7	1.3	2.5	88.7	4.0	9.0	3.7	1.7	2.5			
Bank Interest & Charges	2.5	5.0	2.1	1.1	2.0	72.6	3.5	10.0	2.7	1.8	2.0			
Professional Fees	1.0	1.7	1.7	0.2	0.5	78.2	1.3	3.4	1.7	0.4	0.5			
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-			
Sales and Admin. Expenses	15.7	34.0	10.4	16.6	4.6	98.8	15.9	34.0	10.4	17.5	4.6			
Advertising	1.4	3.4	0.7	0.9	0.7	79.4	1.7	4.6	1.0	1.2	0.7			
Supplies	8.7	19.0	5.1	9.0	2.9	95.3	9.1	19.0	5.9	9.5	2.9			
Delivery	5.7	11.6	4.6	6.7	1.0	73.5	7.8	11.6	6.3	7.1	2.8			
Other Expenses	28.4	35.7	19.4	22.5	35.2	100.0	28.4	35.7	19.4	22.5	35.2			
Profit (loss)	20.7	-4.6	45.5	36.2	6.7	81.9	25.3	-4.6	45.5	36.2	19.0			
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc construction site), welding repair work, and welding shops

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	317	79	79	79	80
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	20	40	96
High sales value (\$000's)	(1)	20	40	96	(1)
		Average (\$000's)			
Assets					
Cash	1	-	-	-	4
Accounts and Notes Receivable	5	-	-	-	19
Inventory	3	-	-	-	12
Other Current Assets	-	-	-	-	-
Total Current Assets	10	-	-	-	35
Fixed Assets	15	3	3	-	49
Less: Accum. Dep. on Fixed Assets	3	1	1	-	9
Other Assets	-	-	-	-	1
Total Assets	23	3	3	-	76
Liabilities and Equity					
Current Loans	3	-	3	-	7
Other Current Liabilities	7	1	-	-	25
Total Current Liabilities	10	1	3	-	32
Mortgages Payable	-	-	-	-	1
Long Term Debt	-	-	-	-	1
Other Liabilities	1	-	-	-	5
Total Liabilities	12	1	3	-	38
Total Equity	11	2	-1	-	38

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	317	79	79	79	80
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	20	40	96
High sales value (\$000's)	(1)	20	40	96	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	0.5	0.3	0.1	-	0.6
Leverage Ratios					
Debt Equity ratio (times)	61.9	0.4	-5.1	-	84.7
Interest Coverage ratio (times)	29.3	...	81.6	20.5	9.7
Debt ratio (times)	0.8	0.3	1.2	-	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	146	6,860	433	30	25
less than 20	141	4,972	312	30	25
20 - 99	5	1,888	121	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	172	8,812	422	27	
less than 20	169	7,224	346	27	
20 - 99	3	1,588	76	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

2) Refers to businesses reporting no payroll deductions in the previous year.

3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	251	61	63	62	65 ¹⁾
Total Sales \$	19,699	1,179	2,405	3,528	12,587
Total Expense \$	16,409	752	2,008	2,414	11,235
Net Profit (loss) \$	3,290	427	397	1,114	1,352
Businesses reporting a profit (No.)	197	58	43	47	49
Total Sales \$	15,739	1,124	1,579	2,685	10,351
Total Expense \$	12,176	690	1,149	1,440	8,897
Net Profit \$	3,563	434	430	1,245	1,454
Businesses reporting loss (No.)	54	3	20	15	16
Total Sales \$	3,960	55	826	843	2,236
Total Expense \$	4,233	62	859	974	2,338
Net Loss \$	-273	-7	-33	-131	-102
1983					
All Businesses (No.)	276	65	67	74	70
Total Sales \$	19,585	1,208	2,160	3,515	12,702
Total Expense \$	15,852	994	1,089	2,321	11,448
Net Profit (loss) \$	3,733	214	1,071	1,194	1,254
Businesses reporting a profit (No.)	246	56	63	70	57
Total Sales \$	14,017	1,005	2,027	3,316	7,669
Total Expense \$	9,851	768	918	2,102	6,063
Net Profit \$	4,166	237	1,109	1,214	1,606
Businesses reporting a loss (No.)	30	9	4	4	13
Total Sales \$	5,568	203	133	199	5,033
Total Expense \$	6,001	226	171	219	5,385
Net Loss \$	-433	-23	-38	-20	-352
1984					
All Businesses (No.)	247	51	69	45	82
Total Sales \$	29,796	696	2,262	3,475	23,363
Total Expense \$	24,098	635	1,607	2,065	19,791
Net Profit (loss) \$	5,698	61	655	1,410	3,572
Businesses reporting a profit (No.)	183	15	48	38	82
Total Sales \$	28,339	192	1,747	3,037	23,363
Total Expense \$	22,489	112	980	1,606	19,791
Net Profit \$	5,850	80	767	1,431	3,572
Businesses reporting a loss (No.)	64	36	21	7	-
Total Sales \$	1,457	504	515	438	-
Total Expense \$	1,609	523	627	459	-
Net Loss \$	-152	-19	-112	-21	-
1985					
All Businesses (No.)	316	74	76	78	88
Total Sales \$	27,586	1,220	2,674	5,243	18,449
Total Expense \$	22,573	1,318	1,535	2,822	16,898
Net Profit (loss) \$	5,013	-98	1,139	2,421	1,551
Businesses reporting a profit (No.)	279	37	76	78	88
Total Sales \$	26,875	509	2,674	5,243	18,449
Total Expense \$	21,671	416	1,535	2,822	16,898
Net Profit \$	5,204	93	1,139	2,421	1,551
Businesses reporting a loss (No.)	37	37	-	-	-
Total Sales \$	711	711	-	-	-
Total Expense \$	902	902	-	-	-
Net Loss \$	-191	-191	-	-	-

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	681		170		170		170	171			
Businesses in sample	43										
Low sales value (\$000's)	(1)		(1)		16		22	42			
High sales value (\$000's)	(1)		16		22		42	42			
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%			
	Percent of sales						Percent of sales				
Occupancy Expenses	13.0	20.0	9.7	11.1	11.1	95.2	13.7	20.0	11.4	11.8	11.1
Mortgage Interest	0.1	...	...	...	...	3.6	3.1	...	-	-	-
Depreciation	6.5	16.4	3.0	3.9	2.8	70.8	9.2	19.4	9.3	4.7	3.6
Repairs & Maintenance	1.3	0.1	0.3	1.1	3.6	34.7	3.7	0.7	1.5	3.0	5.3
Heat, Light & Telephone	1.9	1.7	2.0	1.6	2.3	73.6	2.6	2.5	2.6	2.8	2.5
Business & Property Tax	1.2	0.8	2.3	0.9	1.2	67.8	1.8	1.2	2.8	2.0	1.4
Insurance	1.0	0.9	1.2	1.2	0.7	70.3	1.4	1.6	1.8	1.7	0.7
Rent	1.0	-	1.0	2.2	0.5	30.1	3.2	-	3.1	3.4	2.6
Personnel Expenses	22.4	20.3	...	19.2	44.1	86.8	25.8	20.3	...	23.9	44.2
Financial Expenses	3.5	1.1	1.3	4.2	7.1	74.3	4.7	2.0	1.9	5.2	7.7
Bank Interest & Charges	2.6	0.6	0.9	3.5	5.2	58.3	4.5	1.5	3.4	4.5	6.2
Professional Fees	0.9	0.5	0.4	0.7	1.9	58.6	1.5	1.3	0.8	1.2	2.3
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	10.8	10.4	10.6	13.0	9.1	100.0	10.8	10.4	10.6	13.0	9.1
Advertising	1.0	1.0	1.6	0.2	1.3	49.0	2.1	2.6	2.6	0.5	2.4
Supplies	3.7	3.5	2.8	5.6	2.7	88.0	4.2	5.0	3.2	5.9	2.7
Delivery	6.1	6.0	6.2	7.1	5.1	86.0	7.1	6.0	6.2	8.2	8.6
Other Expenses	10.3	10.0	...	11.4	10.6	89.8	11.4	10.8	...	14.0	10.6
Profit (loss)	39.9	38.2	...	41.1	17.9	100.0	39.9	38.2	...	41.1	17.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	681	170	170	170	171
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	16	22	42
High sales value (\$000's)	(1)	16	22	42	(1)
			Average (\$000's)		
Assets					
Cash	2	-	-	-	9
Accounts and Notes Receivable	2	-	-	1	8
Inventory	-	-	-	-	1
Other Current Assets	1	-	-	-	3
Total Current Assets	5	-	-	1	20
Fixed Assets	13	-	-	4	49
Less: Accum. Dep. on Fixed Assets	3	-	-	1	11
Other Assets	-	-	-	-	1
Total Assets	16	-	-	4	59
Liabilities and Equity					
Current Loans	1	-	-	1	2
Other Current Liabilities	8	-	-	-	31
Total Current Liabilities	9	-	-	1	34
Mortgages Payable	4	-	-	-	14
Long Term Debt	1	-	-	2	-
Other Liabilities	1	-	-	-	3
Total Liabilities	14	-	-	3	51
Total Equity	2	-	-	1	8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	681	170	170	170	171
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	16	22	42
High sales value (\$000's)	(1)	16	22	42	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	5.0	-	-	11.0	0.5
Leverage Ratios					
Debt Equity ratio (times)	16.5	-	-	-0.4	27.0
Interest Coverage ratio (times)	45.2	46.6	125.1	47.6	20.5
Debt ratio (times)	0.7	-	-	0.5	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	229	10,297	1,536	55	45
less than 20	214	4,102	591	54	44
20 - 99	7	1,301	198	1	1
100 - 499	5	2,508	383	-	-
500 and over	3	2,386	364	-	-
1985					
Total	297	12,475	1,606	62	
less than 20	278	5,910	743	60	
20 - 99	12	2,098	273	1	
100 - 499	4	1,762	233	1	
500 and over	3	2,705	357	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	442	105	116	110	111
Total Sales \$	20,460	1,283	1,917	2,764	14,496
Total Expense \$	15,163	660	760	1,294	12,449
Net Profit (loss) \$	5,297	623	1,157	1,470	2,047
Businesses reporting a profit (No.)	399	90	116	108	85
Total Sales \$	16,826	1,074	1,917	2,719	11,116
Total Expense \$	11,237	342	760	1,244	8,891
Net Profit \$	5,589	732	1,157	1,475	2,225
Businesses reporting loss (No.)	43	15	-	2	28
Total Sales \$	3,634	209	-	45	3,380
Total Expense \$	3,926	318	-	50	3,558
Net Loss \$	-292	-109	-	-5	-178
1983					
All Businesses (No.)	489	118	112	136	123
Total Sales \$	20,732	1,555	2,417	4,132	12,628
Total Expense \$	14,580	814	1,217	1,949	10,600
Net Profit (loss) \$	6,152	741	1,200	2,183	2,028
Businesses reporting a profit (No.)	466	116	112	131	107
Total Sales \$	18,658	1,525	2,417	3,987	10,729
Total Expense \$	12,336	755	1,217	1,732	8,632
Net Profit \$	6,322	770	1,200	2,255	2,097
Businesses reporting a loss (No.)	23	2	-	5	16
Total Sales \$	2,074	30	-	145	1,899
Total Expense \$	2,244	59	-	217	1,968
Net Loss \$	-170	-29	-	-72	-69
1984					
All Businesses (No.)	521	118	139	98	166
Total Sales \$	25,807	1,454	2,726	3,356	18,271
Total Expense \$	20,608	849	1,112	1,688	16,959
Net Profit (loss) \$	5,199	605	1,614	1,668	1,312
Businesses reporting a profit (No.)	484	91	139	98	156
Total Sales \$	23,248	1,135	2,726	3,356	16,031
Total Expense \$	17,812	443	1,112	1,688	14,569
Net Profit \$	5,436	692	1,614	1,668	1,462
Businesses reporting a loss (No.)	37	27	-	-	10
Total Sales \$	2,559	319	-	-	2,240
Total Expense \$	2,796	406	-	-	2,390
Net Loss \$	-237	-87	-	-	-150
1985					
All Businesses (No.)	681	160	179	166	176
Total Sales \$	27,587	2,141	3,575	4,630	17,241
Total Expense \$	19,163	1,076	1,340	2,303	14,444
Net Profit (loss) \$	8,424	1,065	2,235	2,327	2,797
Businesses reporting a profit (No.)	635	123	179	166	167
Total Sales \$	26,734	1,667	3,575	4,630	16,862
Total Expense \$	18,207	594	1,340	2,303	13,970
Net Profit \$	8,527	1,073	2,235	2,327	2,892
Businesses reporting a loss (No.)	46	37	-	-	9
Total Sales \$	853	474	-	-	379
Total Expense \$	956	482	-	-	474
Net Loss \$	-103	-8	-	-	-95

¹These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Industry Average(2)						Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	12.7	29.0	5.7	9.4	11.0	93.2	13.6	29.0	6.9	10.1	11.0
Mortgage Interest	0.1	...	...	...	...	4.9	2.9	...	...	...	...
Depreciation	7.4	25.3	2.8	3.1	3.1	72.3	10.3	25.3	7.0	4.2	3.7
Repairs & Maintenance	1.1	...	...	...	...	31.2	3.6	-	-	-	-
Heat, Light & Telephone	1.4	1.8	0.6	1.2	2.1	62.3	2.3	2.6	1.3	2.9	2.4
Business & Property Tax	0.6	0.8	0.3	0.3	1.3	59.4	1.1	1.1	0.5	1.2	1.4
Insurance	0.8	0.9	0.4	1.3	0.5	63.3	1.2	2.1	1.1	1.8	0.5
Rent	1.2	...	...	...	...	31.4	3.7	-	-	-	-
Personnel Expenses	26.7	34.8	4.3	21.7	49.1	86.5	30.8	34.8	5.4	30.2	49.2
Financial Expenses	3.0	1.7	1.5	3.2	5.2	69.5	4.3	2.4	3.7	4.2	5.7
Bank Interest & Charges	2.0	1.0	1.0	2.6	3.0	58.2	3.4	1.5	9.5	3.6	3.6
Professional Fees	1.0	0.7	0.5	0.6	2.2	53.1	1.9	1.6	1.2	1.3	2.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	10.8	14.8	...	15.8	5.5	100.0	10.8	14.8	...	15.8	5.5
Advertising	0.9	1.7	0.6	0.1	1.3	38.0	2.3	4.0	1.9	0.2	2.9
Supplies	4.4	6.2	...	6.4	2.8	88.1	5.0	6.2	4.0	6.7	2.8
Delivery	5.6	7.0	4.7	9.3	1.3	85.4	6.5	7.0	4.7	10.1	2.5
Other Expenses	6.0	5.1	3.3	6.8	8.5	85.2	7.0	6.0	4.0	9.2	8.5
Profit (loss)	40.9	14.5	...	43.1	20.7	100.0	40.9	14.5	...	43.1	20.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit / loss) plus expenses does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

511 5111 Janitorial Services
Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25% (1)
Number of businesses (estimated)	520	130	130	130	130
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	15	22	36
High sales value (\$000's)	(1)	15	22	36	(1)
		Average (\$000's)			
Assets					
Cash	3	-	-	-	10
Accounts and Notes Receivable	3	-	-	1	10
Inventory	-	-	-	-	1
Other Current Assets	1	-	-	-	4
Total Current Assets	7	-	-	1	25
Fixed Assets	15	-	-	1	57
Less: Accum. Dep. on Fixed Assets	3	-	-	-	12
Other Assets	-	-	-	-	2
Total Assets	19	-	-	2	71
Liabilities and Equity					
Current Loans	-	-	-	-	1
Other Current Liabilities	10	-	-	-	38
Total Current Liabilities	10	-	-	-	40
Mortgages Payable	4	-	-	-	17
Long Term Debt	-	-	-	-	-
Other Liabilities	1	-	-	-	4
Total Liabilities	16	-	-	-	61
Total Equity	3	-	-	2	10

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	520	130	130	130	130
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	15	22	36
High sales value (\$000's)	(1)	15	22	36	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	6.2	-	-	16.8	0.5
Leverage Ratios					
Debt/Equity ratio (times)	19.4	-	-	-	27.8
Interest Coverage ratio (times)	39.4	46.6	2.9	57.8	22.4
Debt ratio (times)	0.6	-	-	-	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	229	10,297	1,536	55	45
less than 20	214	4,102	591	54	44
20 - 99	7	1,301	198	1	
100 - 499	5	2,508	383	-	
500 and over	3	2,386	364	-	
1985					
Total	297	12,475	1,606	62	
less than 20	278	5,910	743	60	
20 - 99	12	2,098	273	1	
100 - 499	4	1,762	233	1	
500 and over	3	2,705	357	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan. Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	368	89	87	98	94
Total Sales \$	15,864	1,101	1,430	2,244	11,089
Total Expense \$	10,979	531	501	921	9,026
Net Profit (loss) \$	4,885	570	929	1,323	2,063
Businesses reporting a profit (No.)	340	74	87	97	82
Total Sales \$	14,215	892	1,430	2,219	9,674
Total Expense \$	9,183	213	501	894	7,575
Net Profit \$	5,032	679	929	1,325	2,099
Businesses reporting loss (No.)	28	15	-	1	12
Total Sales \$	1,649	209	-	25	1,415
Total Expense \$	1,796	318	-	27	1,451
Net Loss \$	-147	-109	-	-2	-36
1983					
All Businesses (No.)	340	67	93	88	92
Total Sales \$	13,110	800	1,799	2,405	8,106
Total Expense \$	8,651	499	733	1,036	6,383
Net Profit (loss) \$	4,459	301	1,066	1,369	1,723
Businesses reporting a profit (No.)	324	67	92	86	79
Total Sales \$	12,220	800	1,782	2,351	7,287
Total Expense \$	7,638	499	688	930	5,521
Net Profit \$	4,582	301	1,094	1,421	1,766
Businesses reporting a loss (No.)	16	-	1	2	13
Total Sales \$	890	-	17	54	819
Total Expense \$	1,013	-	45	106	862
Net Loss \$	-123	-	-28	-52	-43
1984					
All Businesses (No.)	363	89	85	91	98
Total Sales \$	19,497	1,061	1,465	2,480	14,491
Total Expense \$	15,474	728	422	980	13,344
Net Profit (loss) \$	4,023	333	1,043	1,500	1,147
Businesses reporting a profit (No.)	342	71	85	91	95
Total Sales \$	17,505	835	1,465	2,480	12,725
Total Expense \$	13,296	422	422	980	11,472
Net Profit \$	4,209	413	1,043	1,500	1,253
Businesses reporting a loss (No.)	21	18	-	-	3
Total Sales \$	1,992	226	-	-	1,766
Total Expense \$	2,178	306	-	-	1,872
Net Loss \$	-186	-80	-	-	-106
1985					
All Businesses (No.)	520	123	125	137	135
Total Sales \$	22,455	1,583	2,449	3,662	14,761
Total Expense \$	15,912	828	712	1,648	12,724
Net Profit (loss) \$	6,543	755	1,737	2,014	2,037
Businesses reporting a profit (No.)	483	86	125	137	135
Total Sales \$	21,981	1,109	2,449	3,662	14,761
Total Expense \$	15,430	346	712	1,648	12,724
Net Profit \$	6,551	763	1,737	2,014	2,037
Businesses reporting a loss (No.)	37	37	-	-	-
Total Sales \$	474	474	-	-	-
Total Expense \$	482	482	-	-	-
Net Loss \$	-8	-8	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	130	--	--	--	--	--	--	--
Businesses in sample	10	--	--	--	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--	--	--	--
Selected expense item	Industry Average(2)					Reporting businesses only (3)		
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%
	Percent of sales					Percent of sales		
Cost of Sales	1.2	--	--	--	--	1.4	89.8	--
Occupancy Expenses	21.8	--	--	--	--	100.0	21.8	--
Mortgage Interest	-	--	--	--	--	-	-	--
Depreciation	6.1	--	--	--	--	99.2	6.1	--
Reairs & Maintenance	0.2	--	--	--	--	47.4	0.3	--
Heat, Light & Telephone	6.3	--	--	--	--	99.6	6.3	--
Business & Property Tax	0.5	--	--	--	--	65.4	0.7	--
Insurance	0.2	--	--	--	--	56.2	0.3	--
Rent	8.6	--	--	--	--	99.6	8.6	--
Personnel Expenses	52.8	--	--	--	--	100.0	52.8	--
Financial Expenses	10.8	--	--	--	--	100.0	10.8	--
Bank Interest & Charges	4.0	--	--	--	--	99.6	4.0	--
Professional Fees	6.7	--	--	--	--	100.0	6.7	--
Franchise Fees	-	--	--	--	--	0.4	1.2	--
Sales and Admin. Expenses	16.7	--	--	--	--	100.0	16.7	--
Advertising	11.5	--	--	--	--	100.0	11.5	--
Supplies	4.1	--	--	--	--	100.0	4.1	--
Delivery	1.1	--	--	--	--	98.2	1.1	--
Fuel Expense	0.1	--	--	--	--	43.4	0.2	--
Other Expenses	13.7	--	--	--	--	99.6	13.8	--
Profit (loss)	-17.1	--	--	--	--	100.0	-17.1	--
Total	100.0	--	--	--	--	100.0	---	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments

TABLE 2. Balance Sheet Profile for 1985
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	130	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	17	--	--	--	--
Accounts and Notes Receivable	39	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	16	--	--	--	--
Total Current Assets	71	--	--	--	--
Fixed Assets	46	--	--	--	--
Less: Accum Dep. on Fixed Assets	20	--	--	--	--
Other Assets	40	--	--	--	--
Total Assets	137	--	--	--	--
Liabilities and Equity					
Current Loans	68	--	--	--	--
Other Current Liabilities	60	--	--	--	--
Total Current Liabilities	128	--	--	--	--
Mortgages Payable	7	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	12	--	--	--	--
Total Liabilities	147	--	--	--	--
Total Equity	-10	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	130	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	0.5	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	2.8	--	--	--	--
Interest Coverage ratio (times)	-	--	--	--	--
Debt ratio (times)	1.3	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	2	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	54	3,780	259	11	13
less than 20	46	2,235	154	10	13
20 - 99	4	868	59	1	-
100 - 499	4	677	46	-	-
500 and over	-	-	-	-	-
1985					
Total	62	3,821	257	7	-
less than 20	57	3,318	224	6	-
20 - 99	-	-	-	-	-
100 - 499	4	X	32	-	-
500 and over	X	X	1	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Saskatchewan, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	30	7	8	7	8
Total Sales \$	10,993	309	1,344	2,312	7,028
Total Expense \$	10,170	306	1,186	1,866	6,812
Net Profit (loss) \$	823	3	158	446	216
Businesses reporting a profit (No.)	17	4	5	5	3
Total Sales \$	5,177	192	1,029	1,686	2,270
Total Expense \$	4,282	179	838	1,237	2,028
Net Profit \$	895	13	191	449	242
Businesses reporting loss (No.)	13	3	3	2	5
Total Sales \$	5,816	117	315	626	4,758
Total Expense \$	5,888	127	348	629	4,784
Net Loss \$	-72	-10	-33	-3	-26
1983					
All Businesses (No.)	33	8	8	8	9
Total Sales \$	9,333	479	1,074	1,849	5,931
Total Expense \$	8,714	510	818	1,685	5,701
Net Profit (loss) \$	619	-31	256	164	230
Businesses reporting a profit (No.)	26	5	8	7	6
Total Sales \$	6,295	283	1,074	1,610	3,328
Total Expense \$	5,564	274	818	1,395	3,077
Net Profit \$	731	9	256	215	251
Businesses reporting a loss (No.)	7	3	-	1	3
Total Sales \$	3,038	196	-	239	2,603
Total Expense \$	3,150	236	-	290	2,624
Net Loss \$	-112	-40	-	-51	-21
1984					
All Businesses (No.)	27	-	-	-	-
Total Sales \$	10,301	-	-	-	-
Total Expense \$	10,206	-	-	-	-
Net Profit (loss) \$	95	-	-	-	-
Businesses reporting a profit (No.)	11	-	-	-	-
Total Sales \$	4,194	-	-	-	-
Total Expense \$	4,035	-	-	-	-
Net Profit \$	159	-	-	-	-
Businesses reporting a loss (No.)	16	-	-	-	-
Total Sales \$	6,107	-	-	-	-
Total Expense \$	6,171	-	-	-	-
Net Loss \$	-64	-	-	-	-
1985					
All Businesses (No.)	135	-	-	-	-
Total Sales \$	33,409	-	-	-	-
Total Expense \$	33,493	-	-	-	-
Net Profit (loss) \$	-84	-	-	-	-
Businesses reporting a profit (No.)	77	-	-	-	-
Total Sales \$	28,652	-	-	-	-
Total Expense \$	27,188	-	-	-	-
Net Profit \$	1,464	-	-	-	-
Businesses reporting a loss (No.)	58	-	-	-	-
Total Sales \$	4,757	-	-	-	-
Total Expense \$	6,305	-	-	-	-
Net Loss \$	-1,548	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 Small Business in Canada: A Statistical Profile 1982-1984, Bil.

61-521 Small Business in Canada: A Statistical Profile 1981-1983, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 Sales per Selling Area of Independent Retailers - 1986, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E Canada

61-602E Newfoundland

61-603E Prince Edward Island

61-604E Nova Scotia

61-605E New Brunswick

61-606E Quebec

61-607E Ontario

61-608E Manitoba

61-609E Saskatchewan

61-610E Alberta

61-611E British Columbia

61-612E Yukon

61-613E Northwest Territories

61-614E (SIC 622) Appliance, Television, Radio and Stereo Stores

61-614E (SIC 971) Barber and Beauty Shops

61-614E (SIC 7721) Computer Services

61-614E (SIC 4564) Dry Bulk Materials Trucking Industry

61-614E (SIC 6151) Fabric and Yarn Stores

61-614E (SIC 6331) Gasoline Service Stations

61-614E (SIC 6413) General Merchandise Stores

61-614E (SIC 6412) General Stores

61-614E (SIC 6582) Gift, Novelty and Souvenir Stores

61-614E (SIC 9911) Industrial Machinery and Equipment Rental and Leasing

61-614E (SIC 7611) Insurance and Real Estate Agencies

61-614E (SIC 9953) Janitorial Services

61-614E (SIC 972) Laundries and Cleaners

61-614E (SIC 9211 & 9212) Licensed and Unlicensed Restaurants

61-614E (SIC 7771) Management Consulting Services

61-614E (SIC 4231) Masonry Contractors

61-614E (SIC 6141) Miscellaneous Clothing Stores

61-614E (SIC 9111 & 9112) Motels, Hotels and Motor Hotels

61-614E (SIC 751) Operators of Buildings and Dwellings

61-614E (SIC 7512) Operators of Non-Residential Buildings

61-614E (SIC 6031) Pharmacies

61-614E (SIC 4241) Plumbing Contractors

61-614E (SIC 995) Services to Buildings and Dwellings

61-614E (SIC 4011) Single Family Housing Contractors

61-614E (SIC 6012) Specialty Food Stores

61-614E (SIC 6541) Sporting Goods Stores

Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

